1986 Tax Statistics

Washington State

Department of Revenue

State of Washington

1986 Tax Statistics

State Excise Tax Collections	3-24
Property Tax Levies and Collections	25-36
Property Valuations and Assessment Ratios	37-50
State-Assessed Utility Valuations	51-88

Department of Revenue
William R. Wilkerson, Director

Research Section
Donn Smallwood, Chief of Research

STATE EXCISE TAX STATISTICS

Table 1 - Summary of Washington State Taxes, Fiscal Years 1985 and 1986

Chart 1 - Percentage Distribution of Major Washington State Taxes, Fiscal 1986

Table 2 - Net Washington State Tax Collections; Selected Fiscal Years, 1927 - 1986

Table 3 - Washington State General Fund Revenue, Fiscal 1986

Table 4 - Department of Revenue Collections; Fiscal 1985 and 1986

Table 5 - County/City Sales and Use Tax Distributions, Fiscal Years 1982 - 1986

Table 6 - Public Transportation Systems: Local Sales and Use Tax Distributions, Fiscal Years 1984 - 1986

Table 7 - Timber Excise Tax Distributions by County, Calendar Year 1986

Table 8 - Local Leasehold Excise Tax Distributions, Fiscal Years 1984 - 1986

Table 9 - Public Utility District (PUD) Excise Tax; Distributions in Fiscal 1982 - 1986

Table 10 - Retail Sales and Use Tax Distributions for Local Stadium and Convention Center Facilities, Fiscal Years 1977-1986

Table 11 - Real Estate Excise Tax Statistics, Fiscal Years 1977-1986

Table 12 - Number of State Excise Taxpayers; Registered Accounts by County and Reporting Frequency; Beginning of Fiscal 1986 and 1987

Table 13 - Number of New Businesses in Washington; Statewide by S.I.C.; Fiscal Years 1982 - 1986

Table 14 - Number of New Businesses in Washington; Total by County; Fiscal Years 1982 - 1986

Table 15 - Number of New Businesses in Washington; By County and Major Industry; Fiscal Year 1986

TABLE 1

SUMMARY OF WASHINGTON STATE TAXES*

Fiscal Years 1985 and 1986 ($000)

Source*	Fiscal 1985**	Fiscal 1986	Percent Change***
Sales Taxes			
Retail sales/use	$1,998,536	$2,358,541	18.0
Motor fuels	346,809	393,643	13.5
Alcoholic beverages	103,131	103,467	0.3
Cigarette/tobacco	97,256	108,699	11.8
Other	---	73	---
Gross Receipts Taxes			
Business and occupation	653,360	713,584	9.2
Public utility	124,857	143,498	14.9
Other	95,109	121,656	27.9
Property and In-lieu Taxes			
State school levy	506,018	544,358	7.6
Vehicle excise	226,196	275,718	21.9
Other in-lieu taxes	36,172	44,709	23.6
Other State Taxes			
Real estate excise	94,538	95,439	1.0
All other taxes	36,413	45,271	24.3
Licenses	248,886	261,238	5.0
TOTAL STATE TAXES	$4,567,281	$5,209,894	14.1%

*See Table 2 for detailed data.

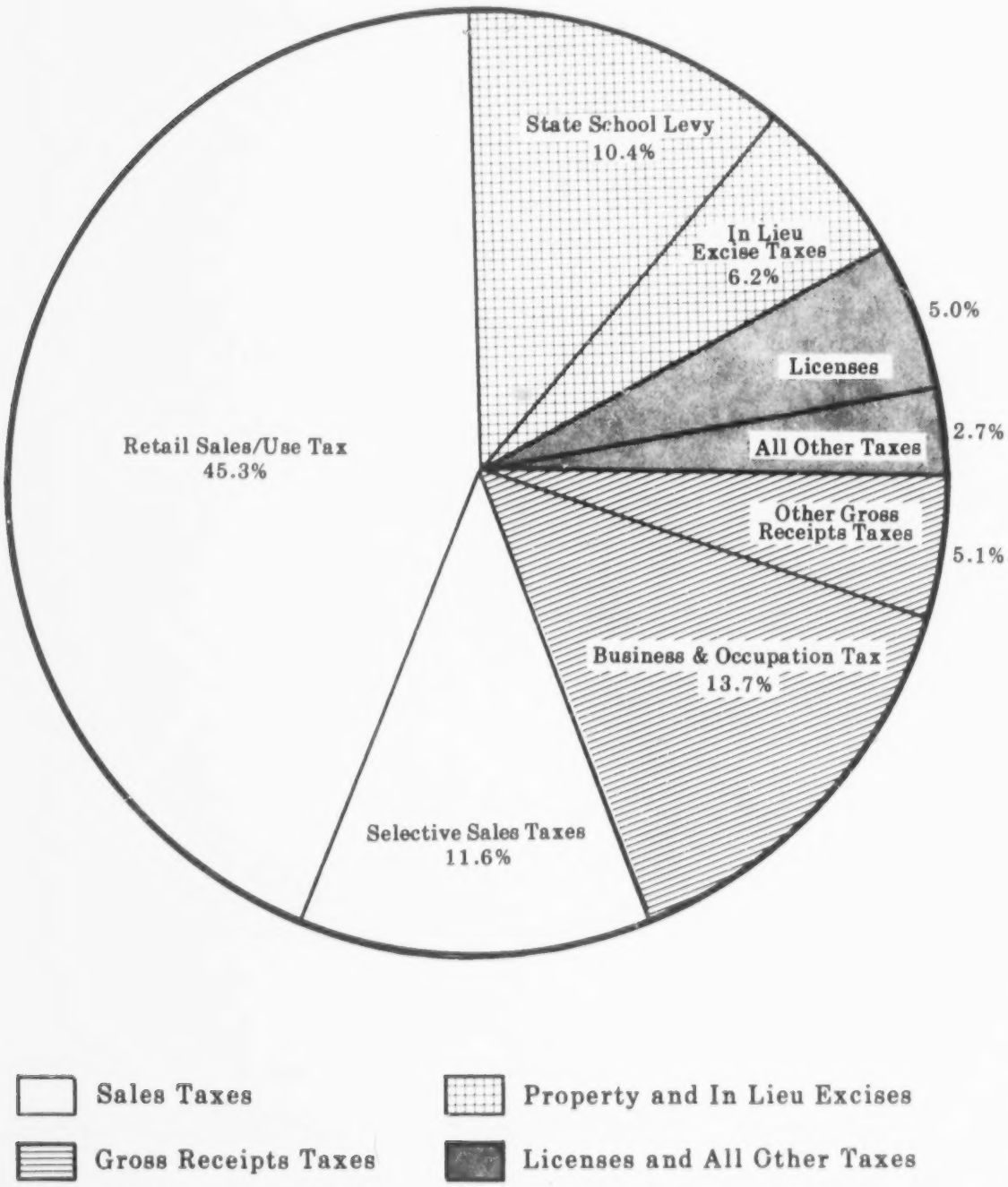
**Collections represent 11 months for most state tax sources due to elimination of revenue chargeback (accounting period for FY 1985 advanced from August 10th to July 10th).

***Periods are not comparable; FY85 is based on 11 months for major sources.

CHART 1

PERCENTAGE DISTRIBUTION OF MAJOR WASHINGTON STATE TAXES

Fiscal Year 1986



(Part 1 of 6)

TABLE 2

NET WASHINGTON STATE TAX COLLECTIONS

Selected Fiscal Years, 1927-1986
Dollars in Thousands

Source	1927	1932	1937	1942	1947
ALL STATE TAXES	$ 28,157	$ 30,425	$ 51,360	$ 89,070	$ 161,090
General & Selective Sales	3,521	11,501	30,321	58,576	114,222
Retail Sales	--	--	11,255[7]	29,624[19]	65,468
Use	--	--	341[7]	2,266[19]	3,506
Motor Fuels	3,521[1]	11,501[6]	14,408[8]	19,639	25,601
Fuel Oil	--	--	1,150[9]	1,360	1,476
Beer and Wine	--	--	755[10]	1,074	1,309
Liquor Sales	--	--	1,361[10]	2,044	5,717
Liquor Ounce	--	--	--	--	--
War Liquor	--	--	--	--	6,477[26]
Cigarette	--	--	1,051[11]	2,569[20]	4,668
Tobacco Products	--	--	--	--	--
Gross Receipts	1,254	1,505	10,250	15,043	26,356
Business & Occupation	--	--	5,089[12]	8,226	15,181
Public Utility	--	--	2,565[13]	2,753	4,343
Penalties and interest**	--	--	102	117	182
Litter	--	--	--	--	--
Insurance Premiums	1,202[2]	1,473	1,542	1,903	2,974
Express Company Excise	523	32	15[14]	18	--[27]
Parimutuel	--	--	150[14]	129	699
Mechanical Devices	--	--	--	1,022[21]	2,953[28]
Boxing & Wrestling	--	--	16[15]	4	24
Admissions	--	--	771[16]	871[22]	--
Property & In-lieu Excises	16,110	12,608	3,303	4,119	6,718
State Property Tax***	16,110[4]	12,608	3,303[17]	2,218	2,602
Vehicle Excise	--	--	--	1,900[23]	4,039
PUD Excise	--	--	--	1[24]	77
Timber Excise	--	--	--	--	--
Leasehold Excise	--	--	--	--	--
Other State Taxes	663	904	1,977	3,278	3,320
Inheritance & Gift	663[5]	904	1,902[18]	3,139[25]	2,754
Conveyance	--	--	75	139	566
Licenses	6,610	3,907	5,508	8,054	10,475
Vehicles & operators	6,076	3,272	3,072	5,326	5,743
Corporations & utilities	185	266	694	768	742
Liquor	--	--	883	764	924
Professional	n.a.	n.a.	n.a.	n.a.	1,206
Hunting and fishing	350	369	610	925	1,383
Other	--	--	249	271	477

*Fiscal years ending March 31st through 1952 and June 30th thereafter. Includes only taxes imposed by state government; local taxes are omitted. Footnotes on page following table.
**Net of refunds from 1935 through 1957.
***Amounts levied by year due through 1952; actual collections thereafter.

Source: Department of Revenue and Office of Financial Management.

TABLE 2, Cont.

NET WASHINGTON STATE TAX COLLECTIONS

Selected Fiscal Years, 1927-1986
Dollars in Thousands

Source	1952	1957	1962	1967	1972
ALL STATE TAXES	$ 248,975	$ 355,249	$ 522,575	$ 776,340	$ 1,174,410
General & Selective Sales	165,733	224,367	333,463	494,227	728,994
Retail Sales	100,088	137,177[36]	200,888[42]	306,192[50]	440,883
Use	7,821	10,789[36]	17,004[42]	24,871[50]	29,417
Motor Fuels	43,954[29]	54,628	74,981[43]	99,111[51]	152,280
Fuel Oil	--30	--	--	--	--
Beer and Wine	1,407	1,413	1,544[44]	2,506	10,941[56]
Liquor Sales	2,120[31]	7,207	11,822[45]	15,186[52]	15,318[57]
Liquor Ounce	--	--	5,813	12,529	28,673
War Liquor	--	--	--	--	--
Cigarette	10,343[32]	13,153[37]	20,056[46]	32,101[53]	48,710[58]
Tobacco Products	--	--	1,355[47]	1,731	2,772[59]
Gross Receipts	41,943	69,867	97,874	137,422	193,538
Business & Occupation	24,597[33]	49,141[38]	68,485[48]	90,683	134,078
Public Utility	7,099[34]	10,708[39]	15,942	29,579	34,842
Penalties and interest**	502	1,175	1,826	2,414	2,469
Litter	--	--	--	--	368[60]
Insurance Premiums	4,202	5,923	8,566	11,901	18,719
Express Company Excise	--	--	--	--	--
Parimutuel	680	997[40]	1,393	1,538	3,052
Mechanical Devices	4,835	1,909	1,649	1,283	2
Boxing & Wrestling	28	14	13	24	8
Admissions	--	--	--	--	--
Property & In-lieu Excises	15,644	24,114	38,060	62,279	136,593
State Property Tax***	3,961	7,015[41]	11,726[49]	19,883[54]	75,804
Vehicle Excise	11,270[35]	15,971	24,585	38,922[55]	56,286[61]
PUD Excise	413	1,128	1,749	3,474	4,503
Timber Excise	--	--	--	--	--
Leasehold Excise	--	--	--	--	--
Other State Taxes	3,927	7,370	11,187	22,829	32,303
Inheritance & Gift	3,432	6,809	10,327	21,725	30,367
Conveyance	495	561	860	1,104	1,936
Licenses	21,728	29,531	41,992	59,583	82,982
Vehicles & operators	13,389	17,467	27,203	39,797	53,610
Corporations & utilities	1,305	1,772	2,724	3,151	5,192
Liquor	1,202	1,288	1,406	2,345	2,070
Professional	2,582	4,848	6,209	9,132	13,348
Hunting and fishing	2,661	3,579	4,377	5,075	8,668
Other	589	577	73	83	94

*Fiscal years ending March 31st through 1952 and June 30th thereafter. Includes only taxes imposed by state government; local taxes are omitted. Footnotes on page following table.
**Net of refunds from 1935 through 1957.
***Amounts levied by year due through 1952; actual collections thereafter.

TABLE 2, Cont.

NET WASHINGTON STATE TAX COLLECTIONS

Selected Fiscal Years, 1927-1986
Dollars in Thousands

Source	1977	1978	1979	1980	1981
ALL STATE TAXES	$ 2,095,063	$ 2,446,819	$ 2,716,913	$ 2,914,582	$ 3,135,305
General & Selective Sales	1,209,751	1,433,741	1,529,321	1,608,144	1,678,119
Retail Sales	836,128[62]	989,364	1,042,901[70]	1,111,346[71]	1,165,247
Use	65,803[62]	77,142[67]	94,590	96,128[71]	96,092
Motor Fuels	180,357	232,676[68]	248,853	254,637[72]	246,829
Beer and Wine	10,836	12,782	12,800	13,550	15,947
Liquor Sales	20,534	22,392	24,222	26,183	28,286
Liquor Ounce	36,579	39,384	41,131	42,697	44,064
Cigarette	56,931	56,956	61,613	61,080	78,144[76]
Tobacco Products	2,583	3,045	3,211	2,523	3,510
Gross Receipts	368,653	431,574	511,728	560,881	631,957
Business & Occupation	263,089[63]	313,354	374,906	402,443[73]	442,806
Public Utility	62,359	67,137	78,054	93,570	103,209
Penalties and interest**	5,774	7,841	9,994	12,517	14,678
Litter	982	1,332	1,407	1,459	1,690
Insurance Premiums	30,781	35,734	40,341	[illegible]646	60,888
Parimutuel	5,635	6,145	7,004	[illegible]99	8,639
Boxing & Wrestling	33	31	22	47	47
Property & In-lieu Excises	342,523	388,927	468,508	529,255	595,516
State Property Tax***	203,643[64]	234,983[69]	278,348	322,906[74]	354,948
Vehicle Excise	95,067	111,504	141,922	144,965	171,697
PUD Excise	6,360	6,367	7,005	7,736	9,077
Timber Excise	35,150[65]	33,336	37,887	49,960	54,522
Leasehold Excise	2,303[66]	2,737	3,346	3,688	5,272[76]
Other State Taxes	52,387	52,827	58,151	61,209	62,714
Inheritance & Gift	47,821	46,403	50,684	54,597[75]	54,274
Conveyance	4,566	6,424	7,467	6,612	6,272
Fish Privilege Tax	--	--	--	--	2,168[77]
Licenses	121,749	139,750	149,203	155,093	166,999
Vehicles & operators	74,443	84,456	86,215	89,561	95,075
Corporations & utilities	7,925	9,157	9,889	10,169	9,354
Liquor	3,149	3,304	3,334	3,216	4,058
Professional	24,049	28,387	32,436	34,849	43,867
Hunting and fishing	12,072	14,329	17,209	17,180	14,555
Other	111	117	122	118	90

*Fiscal years ending March 31st through 1952 and June 30th thereafter. Includes only taxes imposed by state government; local taxes are omitted. Footnotes on page following table.
**Net of refunds from 1935 through 1957.
***Amounts levied by year due through 1952; actual collections thereafter.

TABLE 2, Cont.

NET WASHINGTON STATE TAX COLLECTIONS

Selected Fiscal Years, 1927-1986
Dollars in Thousands

Source	1982	1983	1984	1985*	1986
ALL STATE TAXES	$ 3,535,104	$ 4,209,679	$ 4,571,561	$ 4,567,281	$ 5,209,894
General and Selective Sales	1,900,846	2,315,197	2,642,639	2,545,732	2,964,423
Retail Sales	1,342,140[78]	1,739,336[90]	1,950,195[94]	1,831,613[99]	2,161,437
Use	104,663[78]	124,897[90]	150,110[94]	166,923[99]	197,104
Motor Fuels	261,403[79]	241,353[91]	338,610[95]	346,809	393,643
Beer and Wine	17,499[80]	19,715[91]	19,706	21,305	22,197
Liquor Sales	24,701[81]	25,519[91]	24,992	28,213	29,538
Liquor Liter	56,466[81]	60,226[91]	59,733	53,613	51,732[103]
Cigarette	90,012[82]	99,432[91]	94,026	92,345	103,797[104]
Tobacco Products	3,962[83]	4,719[91]	5,277	4,911	4,902[105]
Refuse Collection	---	---	---	---	73
Gross Receipts	635,470	797,261	809,238	873,326	978,738
Business and Occupation	441,537[84]	569,334[92]	595,398[96]	653,360	713,584
Public Utility	120,396[84]	138,980[91]	119,213[97]	124,857[100]	143,498
Penalties and Interest	15,246	20,402	25,037	23,393	31,646
Litter	1,672	2,172[91]	2,268	2,531	2,507[106]
Insurance Premiums	47,182[85]	53,619[91]	56,456	61,398	78,339
Parimutuel	9,392	12,395	10,645	7,043	8,684
Boxing and Wrestling	45	359	35[98]	26	60
Hazardous Waste	---	---	186	720	333[107]
Tire Tax	---	---	---	---	87
Property and In-lieu Excises	678,969	751,324	755,659	768,386	864,785
State Property Tax	393,730[86]	432,504[91,93]	469,482	506,018	544,358
Vehicle Excise	222,236[86]	258,890[91]	221,115	226,196	275,718
PUD Excise	10,736[84]	13,441[91]	15,324	17,182[101]	19,029
Timber Excise	47,407[84]	41,122[91]	43,328	13,196	18,831
Leasehold Excise	4,860	5,367	6,412	5,794	6,849
Other State Taxes	123,833	114,163	130,504	130,951	140,710
Inheritance/Estate, Gift	56,192[87]	27,975[91]	20,236	20,138[102]	17,712
Conveyance	5,381[83]	7,131[91]	9,532	9,385	18,766
Fish Privilege Tax	2,284[86]	2,533[91]	1,464	1,785	2,428
Real Estate Excise	59,777[88]	73,071[91]	94,594	94,538	95,439
State Convention Center	199[89]	3,453	4,678	5,105	6,365
Licenses	195,986	231,734	233,521	248,886	261,238
Vehicles and Operators	114,336	136,367	134,214	141,047	140,783
Corporations and Utilities	12,417	14,953	16,517	16,413	15,384
Liquor	6,029	6,921	7,598	7,057	6,558
Professional	44,653	54,123	57,800	61,718	75,282
Hunting and Fishing	17,505	18,449	17,131	19,060	22,729
Other	1,046	921	261	3,591	502

*Collections represent 11 months for most state tax sources due to elimination of revenue chargeback (accounting period for FY1985 advanced from August 10th to July 10th).

TABLE 2, Cont.

NET WASHINGTON STATE TAX COLLECTIONS--Footnotes

[1] Motor vehicle fuel tax of 1 cent per gallon, effective July 1, 1921.

[2] Insurance premiums tax of 2.0% on gross premiums, April 1, 1891.

[3] Tax of 5% on gross receipts of express companies, April 1, 1907.

[4] In the years prior to adoption of the 40 mill limit in 1932, the state levy ranged from about 10 mills to 15 mills.

[5] Inheritance tax effective June 6, 1901, with rates graduated from 1% to 12%, depending upon relationship of heirs to decedent and amount inherited.

[6] Rate increased to 2 cents per gallon July 1, 1929, to 4 cents April 1, 1931, and to 5 cents April 1, 1933.

[7] Retail sales and use tax of 2.0%, effective May 1, 1935 (Revenue Act).

[8] Fuel oil tax of 0.25 cents per gallon, May 1, 1935 (Revenue Act).

[9] Beer excise tax of $1.00 per barrel effective January 23, 1934, and wine excise tax of 10 cents per gallon effective June 17, 1935.

[10] Tax of 10% on liquor sold by Liquor Control Board, effective May 1, 1935 (Revenue Act).

[11] Tax of 1 cent per pack of 20 cigarettes, May 1, 1935 (Revenue Act).

[12] Tax on gross business receipts at rates of 0.25% for most activities and 0.5% for service firms, May 1, 1935 (Revenue Act). B & O tax replaced similar business activity tax at slightly different rates, effective March 21, 1933 (Occupation Tax Act).

[13] Tax on gross receipts of public service companies: 3.0% railroad, express, power and communciation, 2.0% gas distribution; 0.5% urban transit & vessels; and 1.5% for all others, effective May 1, 1935 (Revenue Act). Public utility tax replaced similar tax at slightly different rates, March 21, 1933 (Occupation Tax Act).

[14] Tax of 5% on gross receipts of pari-mutuel betting machines at horse races, effective March 3, 1933.

[15] Tax of 5% on gross ticket sales of boxing and wrestling matches, effective July 1, 1933.

[16] Admissions tax of 1 cent per 20 cents of ticket price, effective May 1, 1935 (Revenue Act).

[17] First 40 mill limit approved by initative of the voters in November 1932. State levy reduced to 5 mills in 1933 and to 2 mills in 1935 (except for outstanding bonds).

[18] Conveyance tax of 50 cents per $500 of value imposed on transfers of real property, effective May 1, 1935 (Revenue Act).

[19] Rate increase to 3.0%, effective May 1, 1941.

[20] Rate increased to 2 cents per pack, effective May 1, 1939.

[21] Tax of 10% or 20% on gross yield of certain gambling devices, effective May 1, 1941.

[22] State admissions tax repealed May 1, 1943. Local governments permitted to tax admissions at 5% of ticket price.

[23] Motor vehicle excise tax of 1.5% of value in lieu of personal property tax, effective January 1, 1938.

[24] Tax of 2.0% on gross revenues of public utility districts in lieu of property tax, effective March 25, 1941.

[25] Gift tax at 90% of inheritance tax rates, March 21, 1941.

[26] Additional "war" liquor sales tax of 10%, effective March 19, 1943 and repealed March 21, 1949.

[27] Express company excise tax repealed in 1945.

[28] Mechanical devices tax rates doubled to 20% and 40% March 20, 1947.

[29] Rate increased to 6.5 cents per gallon March 21, 1949.

[30] Fuel oil tax repealed effective June 11, 1947.

[31] Original 10% liquor sales tax repealed March 2, 1949; tax reimposed at 10% effective November 1, 1951.

[32] Rate increased to 4 cents per pack, effective November 28, 1949.

[33] Surtax of 20% for all B & O tax rates, effective November 1, 1951.

[34] Surtax of 10% for all public utility tax rates, November 1, 1951.

[35] Includes aircraft excise tax of 1.0% of value in lieu of property tax, effective June 8, 1949.

[36] Rate increase to 3.33% May 1, 1955.

[37] Additional cigarette tax of 1 cent per pack (5 cents total), effective May 1, 1955.

[38] B & O surtax increased to 60% May 1, 1955.

[39] Public utility surtax increased to 20% May 1, 1957.

[40] Slot machines declared illegal by Supreme Court, September 1952.

[41] House trailers separated from motor vehicles and taxed at 1.0% of value effective June 8, 1955.

[42] Rate increase to 4.0% April 1, 1959.

[43] Rate increased to 7.5 cents per gallon April 1, 1961.

[44] Rate increased to 15% on liquor sales to consumers (Class H licenses remain at 10%) effective April 1, 1958.

[45] Fluid ounce tax of 1.1 cents per ounce imposed on liquor sales, effective April 15, 1961.

[46] Rate increase to 6 cents per pack June 11, 1959 and to 7 cents April 15, 1961.

[47] Tax on tobacco products other than cigarettes at 25% of wholsale price, effective July 1, 1959.

[48] B & O surtax increased to 78% on most activities and to 100% on service, effective April 1, 1959. Basic rate becomes 0.44% and service rate becomes 1.0%.

[49] Motor vehicle excise tax increase to 2.0% April 1, 1959.

[50] Rate increase to 4.2% June 1, 1965 and to 4.5% July 1, 1967.

[51] Rate increase to 9 cents per gallon May 1, 1967.

[52] Rate increased to 2 cents per ounce June 1, 1965.

[53] Rate increased to 11 cents per pack June 1, 1965.

[54] Two additional mills levied by the state for common schools starting in calendar 1967.

[55] House trailer excise tax increased to 1.5% June 1, 1965. Aircraft excise tax changed from 1.0% to $15 or $25 in 1967.

[56] Includes wine tax of 26% effective from July 1, 1969 to July 1, 1973 when the wine excise tax returned to gallonage basis at 75 cents per gallon.

[57] Rate increased to 4 cents per ounce July 1, 1971.

[58] Rate increased to 16 cents per pack June 1, 1971.

[59] Rate increased to 45% June 1, 1971.

[60] Tax of 0.015% on gross receipts of certain industries whose products relate to litter, effective May 21, 1971.

[61] House trailer excise tax increased to 2.0% July 1, 1971, but reduced to 1.0% May 23, 1972. Mobile homes exempt from excise tax in calendar 1973, but subject to property tax. Pickup campers included in excise tax with travel trailers May 23, 1972.

[62] Rate increased to 4.6% effective June 1, 1976.

TABLE 2, Cont.

NET WASHINGTON STATE TAX COLLECTIONS--Footnotes

[63] B & O tax credit for increasing percentage of personal property taxes on business inventories until 1984, effective May 10, 1974. New B & O surtax of 6% for all rates, effective June 1, 1976 (basic rate becomes 0.4664% and service rate becomes 1.06%).

[64] State levy eliminated for calendar 1974 collections. Starting with 1975 collections, state levy for local schools was $3.60 per $1,000 of assessed value, adjusted by assessment ratio in each county to full 100%.

[65] Timber excise tax in lieu of property tax on stumpage value at time of harvest. Initial rate of 1.3% effective October 1, 1972. Rate increased to 2.9% on October 1, 1973 and to 6.5% effective October 1, 1974.

[66] Leasehold excise tax of 12% of rental value of public property leases, less local taxes up to 6%, effective January 1, 1976.

[67] Rate increased to 11 cents, July 1, 1977. Variable gas tax effective January 1, 1978-rate may vary from 9 cents to 12 cents.

[68] Beer & wine tax for fiscal year 1978 includes 13 months collections due to new accounting changeback.

[69] Motor vehicle excise tax rate increased from 2.0% to 2.2%, effective August 1, 1977.

[70] Food for off-premises consumption became exempt from retail sales tax on July 1, 1978 due to approval of Initiative 345 by voters in November 1977.

[71] Expiration of temporary rate increase of 0.1%, June 30, 1979; state rate reverts to 4.5%.

[72] Rate increased from 11 cents to 12 cents, July 1, 1979.

[73] Expiration of temporary 6% surtax, June 30, 1979. B & O minimum increased from $300 to $1,000 per month, July 1, 1979.

[74] Annual increase in state property tax revenues is subject to 106% limit effective for calendar 1980 collections.

[75] Substantial reduction in inheritance & gift taxes due to increased exemptions, revised rate schedules, and current use valuation of family farms and small businesses effective May 29, 1979. Phase out of all inheritance tax on community property, 1981 to 1984.

[76] Includes 13th month collections which were charged back to fiscal 1981.

[77] Collection of tax on commercially harvested food fish and shellfish (rates depend on species) transferred to Dept. of Revenue, July 1, 1980.

[78] Rate increased from 4.5% to 5.5%, December 4, 1981. Rate reduced from 5.5% to 5.4% and tax reimposed on food products, May 1, 1982.

[79] Rate increased from 12 cents to 13.5 cents, July 1, 1981; reduced back to 12 cents, January 1, 1982.

[80] Beer excise tax increased to $2.60 per 31 gallon barrel, both draft and bottled beer; wine excise tax changed to 20.25 cents per liter; both effective July 1, 1981. Surtaxes at 4%, May 1, 1982 increased to 7%, August 1, 1982.

[81] Liquor ounce tax increased from 4 cents to 5 cents per ounce and changed to metric basis at $1.72 per liter, July 1, 1981. Surtax of 4%, May 1, 1982 increased to 14%, August 1, 1982.

[82] Rate increased from 16 cents to 20 cents, July 1, 1981; further increased to 20.8 cents, May 1, 1982 and to 23 cents, August 1, 1982.

[83] Surtax of 4%, May 1, 1982; increased to 7%, August 1, 1982.

[84] Surtax of 4%, April 1, 1982; increased to 7%, July 1, 1982.

[85] Premiums tax rates increased by 0.16% plus surtax of 4%, April 1, 1982.

[86] Surtax of 4%, July 1, 1982; increased to 7%, October 1, 1982.

[87] Inheritance & gift tax repealed by voters November 1981, effective January 1, 1982. Remaining inheritance tax consists of amount of federal estate tax credit.

[88] Real estate excise tax of 1.0% shifted from local to state level, September 1, 1981. Surtax of 4%, May 1, 1982; increased to 7%, August 1, 1982.

[89] State tax on hotel/motel accommodations in King County, effective April 1, 1982. Rate is 2% throughout the county except within Seattle, which is subject to a rate of 3% through 1982 and 5% thereafter.

[90] Rate increase to 6.5%, March 1, 1983, in 36 nonborder counties; remains at 5.4% in Clark, Cowlitz and Skamania counties. Temporary tax on food products expires, June 30, 1983.

[91] Surtaxes adopted in 1982 continued and made permanent after June 30, 1983.

[92] B & O surtaxes increased from 7% to 32% for most businesses (to 100% for services) for 4 months, 3/1/83-6/30/83.

[93] State excise tax of 0.5% levied on pleasure boats in lieu of personal property tax, effective June 30, 1983. New rate schedule, $20-$125, replaces the former $15 or $25 aircraft excise tax.

[94] Food products again exempt, July 1, 1983. Network telephone service, except local residential and coin-operated service, subject to sales tax, July 1, 1983.

[95] Variable gas tax rate repealed and rate increased from 12 cents to 16 cents, July 1, 1983. Rate increased from 16 cents to 18 cents, July 1, 1984.

[96] Permanent B & O tax rates, July 1, 1983: manufacturing and wholesaling 0.484%; retailing 0.471%; services 1.5%; new category for insurance, 1.1%.

[97] Network telephone service exempt from public utility tax; instead subject to sales tax and B & O retailing category, July 1, 1983.

[98] Tax imposed upon industries that generate hazardous wate. Rates determined by DOE. Fiscal 1984 amount reflects last half of calendar 1983.

[99] Trade-ins exempt from sales tax, December 4, 1984. Border county rate disallowed by State Supreme Court; state rate increased from 5.4% to 6.5% in Clark, Cowlitz, and Skamania counties, January 1, 1985. Sales tax deferral enacted in 1985 for certain manufacturing and R & D firms that expand.

[100] Water distribution rate increased from 3.852% to 5.029%; activities transferred from B & O tax: sewerage at 3.852% and garbage collection at 5.029%; July 1, 1985.

[101] County timber tax of 4.0% on harvests on private lands only credited against state 6.5% tax, October 1, 1984. Remaining state tax rate reduced: FY 1986, 2.125%; FY 1987, 1.75%; FY 1988, 1.375%; thereafter, 1.0%.

[102] Conveyance tax increased from $3.5 cents to $1.00 per $500, July 1, 1985.

[103] Rate increased from 23 cents to 31 cents, April 1, 1986; additional funds earmarked for water quality programs.

[104] Rate increased from 48.1% to 64.9%, April 1, 1986; additional funds earmarked for water quality programs.

[105] Garbage collection removed from public utility tax and subject to tax of 3.6% collected from the customer, effective June 11, 1986.

[106] Rate for both foreign and domestic insurers, 2.0%; ocean marine 0.95%; effective July 1, 1986.

[107] Tax of 0.12% of gross receipts on sales of replacement vehicle tires; first annual assessment in December, 1985.

TABLE 3

WASHINGTON STATE GENERAL FUND REVENUES

Fiscal Year 1986 ($000)

Source	Amount[1]	Percent of Total	Percent of Subtotal	Percent of Subtotal
DEPARTMENT OF REVENUE.....	$4,127,059	74.2%	90.1%	92.9%
1935 Revenue Act Taxes.....	3,365,219	60.5	73.4	75.7
Retail sales.....	2,158,705	38.8	47.1	48.6
Use.....	192,981	3.5	4.2	4.3
Business & occupation.....	724,405	13.0	15.8	16.3
Public utility.....	130,987	2.4	2.9	2.9
Cigarettes.....	95,151	1.7	2.1	2.1
Liquor sales (percent)....	21,144	0.4	0.5	0.5
Conveyance.....	10,006	0.2	0.2	0.2
Penalties & interest.....	31,840	0.6	0.7	0.7
Other General Fund Taxes....	760,445	13.7	16.6	17.1
Inheritance/estate.....	17,712	0.3	0.4	0.4
Tobacco products.....	4,389	0.1	0.1	0.1
Liquor sales (liter).....	51,732	0.9	1.1	1.2
State property tax.....	544,358	9.8	11.9	12.2
PUD excise.....	19,029	0.3	0.4	0.4
State leasehold excise....	6,884	0.1	0.2	0.2
Fish privilege.....	2,428	---	0.1	0.1
Real estate excise.....	95,082	1.7	2.1	2.1
State timber tax.....	18,831	0.3	0.4	0.4
Administrative fees.....	1,395	---	---	---
OTHER STATE TAXES.....	317,262	5.7	6.9	7.1
Vehicle excises.....	233,002	4.2	5.1	5.2
Insurance premiums.....	76,269	1.4	1.7	1.7
Other taxes.....	7,991	0.1	0.2	0.2
SUBTOTAL - STATE TAXES.....	4,444,321	79.9	97.0	100.0%
OTHER STATE SOURCES.....	137,751	2.5	3.0	
License & fees.....	31,929	0.6	0.7	
Tuitions.....	131,191	2.4	2.9	
Liquor profits.....	25,082	0.5	0.5	
Lottery.....	69,266	1.2	1.5	
Miscellaneous transfers[2]..	(119,717)	(2.2)	(2.6)	
SUBTOTAL - ALL STATE SOURCES...	4,582,072	82.4	100.0%	
FEDERAL GOVERNMENT.....	978,206	17.6		
TOTAL - GENERAL FUND RECEIPTS..	5,560,278	100.0%		

[1] Includes only basic general fund, excluding special accounts and earmarked revenues.

[2] Transfers exceed other minor revenue sources.

Source: Office of Financial Management, Report SWO8R2, 8/15/86. Data may not agree with Tables 2 and 4 due to late accounting adjustments in transmittals.

TABLE 4

DEPARTMENT OF REVENUE COLLECTIONS

Fiscal Years 1985 & 1986 ($000)

Source	Fiscal 1985*	Fiscal 1986	Percent Change**
STATE TAXES	$3,655,620	$4,170,015	14.1%
1935 Revenue Act Taxes	2,930,089	3,399,370	16.0
Retail sales	1,831,613	2,161,437	18.0
Use	166,923	197,104	18.1
Business and occupation	653,360	713,584	9.2
Public utility	124,857	143,498	14.9
Cigarette	92,345	103,797	12.4
Liquor sales	28,213	29,538	4.7
Conveyance	9,385	18,766	100.0
Penalties and interest	23,393	31,646	35.3
Property and In-lieu Excises	542,190	589,067	8.6
State school levy	506,018	544,358	7.6
Timber excise (state)	13,196	18,831	42.7
PUD excise	17,182	19,029	10.7
Leasehold excise (state)	5,794	6,849	18.2
Other State Taxes	183,341	181,578	(1.0)
Inheritance/estate/gift	20,138	17,712	(12.0)
Tobacco products	4,911	4,902	(0.2)
Liquor liter	53,613	51,732	(3.5)
Fish privilege	1,785	2,428	36.0
Litter	2,531	2,507	(0.9)
Real estate excise	94,536	95,439	1.0
State convention center	5,105	6,365	24.7
Hazardous waste	720	333	(53.7)
Tire tax	---	87	---
Refuse collection	---	73	---
ADMINISTRATIVE COLLECTIONS	13,502	14,583	8.0
Business registrations	703	732	4.1
Escheats	189	71	(62.4)
Nonresident exemption permits	336	346	3.0
Cigarette vendors licenses	145	142	(2.1)
Property tax exemption fees	66	176	166.7
Unclaimed property	6,119	6,881	12.5
City/county expense fund	3,206	3,368	5.1
Transit district expense fund	1,774	1,877	5.8
Leasehold expense fund	118	116	(1.7)
Principal/interest on EAA loans	791	817	3.3
Miscellaneous receipts	55	57	3.6
LOCAL TAX COLLECTIONS	420,443	455,429	8.3
City/county sales and use	284,285	304,004	6.9
Transit district sales and use	122,017	129,145	5.8
City/county leasehold	5,719	5,696	(0.4)
County timber tax	8,422	16,584	96.9
TOTAL DEPARTMENT COLLECTIONS	$4,089,565	$4,640,027	13.5

*Collections represent 11 months for most state sources due to elimination of the revenue chargeback at the end of Fiscal 1985 (accounting period advanced from August 10th to July 10th).

**Periods are not comparable; FY85 is based on 11 months for major sources.

TABLE 5

COUNTY/CITY SALES AND USE TAX DISTRIBUTIONS*

Fiscal Years 1982-1986

Jurisdiction*	1982	1983	1984	1985	1986
Adams	$ 457,585	$ 533,739	$ 530,121	$ 536,462	$ 658,819
Asotin	216,987	247,784	242,998	253,953	230,204
Benton	6,587,398	5,337,456	4,572,928	4,533,665	4,028,208
Chelan	1,646,237	1,971,516	3,163,995	3,870,034	3,791,763
Clallam	1,389,599	1,865,260	2,438,546	2,693,573	3,225,562
Clark	4,467,977	5,247,391	5,134,273	7,012,144	7,456,092
Columbia	104,859	103,732	107,098	124,905	154,556
Cowlitz	2,761,234	3,440,509	5,160,791	5,535,246	5,194,987
Douglas	437,996	579,946	861,972	1,073,278	1,055,926
Ferry	121,401	96,622	115,438	149,397	157,582
Franklin	1,483,078	1,631,934	1,628,525	1,624,185	1,554,134
Garfield	52,981	122,126	118,243	151,486	109,490
Grant	1,386,041	1,870,933	2,951,035	3,270,247	3,794,055
Grays Harbor	4,730,765	4,882,296	4,067,561	3,655,251	3,534,603
Island	663,468	1,089,554	1,400,804	1,401,842	1,582,470
Jefferson	477,911	967,806	983,611	1,007,677	1,053,436
King	53,558,008	66,853,290	97,788,172	117,973,893	124,384,725
Kitsap	3,185,264	5,961,084	7,662,656	8,263,225	9,545,909
Kittitas	655,061	779,467	804,437	1,273,353	1,329,271
Klickitat	326,699	425,379	444,645	462,699	463,252
Lewis	2,241,354	2,497,691	3,239,651	3,806,316	4,352,288
Lincoln	301,426	294,732	291,652	340,861	292,480
Mason	565,956	731,977	1,025,958	1,125,408	1,179,908
Okanogan	666,955	908,719	914,123	975,706	1,063,597
Pacific	362,159	395,296	428,718	408,642	386,556
Pend Oreille	116,712	135,291	201,658	192,663	160,401
Pierce	13,113,691	18,954,259	31,331,396	33,798,114	34,285,367
San Juan	284,286	353,727	462,781	635,708	722,316
Skagit	2,223,914	2,710,630	3,878,882	4,424,701	4,538,286
Skamania	97,099	93,261	132,898	640,575	116,839
Snohomish	9,535,474	19,703,390	21,503,961	22,268,400	24,826,577
Spokane	10,735,267	13,815,146	20,874,930	22,796,638	24,803,178
Stevens	627,052	1,209,068	1,151,769	1,220,916	1,167,293
Thurston	3,481,262	4,380,658	8,391,677	9,033,781	9,558,027
Wahkiakum	17,485	27,181	54,809	47,263	37,677
Walla Walla	1,343,499	1,493,455	1,604,519	1,840,937	1,722,233
Whatcom	3,516,980	4,053,676	7,741,632	7,908,771	8,512,843
Whitman	950,149	868,832	920,925	986,766	981,448
Yakima	4,718,997	6,646,263	10,569,862	11,498,736	10,455,975
TOTAL	$139,610,266	$183,281,076	$254,899,607	$288,817,416	$302,468,274
All Counties	$ 49,761,875	$ 57,918,287	$ 69,331,066	$ 84,499,635	$ 94,189,139
All Cities	89,848,391	125,362,789	185,568,541	204,317,781	208,279,135
TOTAL	$139,610,266	$183,281,076	$254,899,607	$288,817,416	$302,468,274

*Actual distributions to county government and all cities within the county, excluding from 1.0% to 1.5% of collections (depending on tax rate) that is retained by the state for administrative expenses.

NOTE: Distributions through fiscal year 1982 reflect local sales/use tax at a 0.5% rate. Starting in October 1982 some cities and counties began receiving distributions of additional local option sales/use tax at rates from 0.1% to 0.5%.

TABLE 6

PUBLIC TRANSPORTATION SYSTEMS:
LOCAL SALES AND USE TAX DISTRIBUTIONS

Fiscal Years 1984 -1986

Transit District[1]	Date 1st Imposed	Tax Rate[2]	1984	1985	1986
King Co.	1/73	0.6%	$ 75,899,116	$ 83,338,461	$ 87,020,130
Grays Harbor Co.	1/75	0.3	1,008,420	854,893	1,029,659
Whatcom Co. PTBA	1/76	0.3	1,452,496	1,520,179	1,559,764
Snohomish Co. PTBA	10/76	0.3	4,293,636	4,560,903	4,854,453
Thurston Co. PTBA	1/78	0.3	2,212,319	2,361,031	2,525,601
Everett	1/79	0.3	2,380,694	2,342,155	2,521,815
Clallam Co. PTBA	1/80	0.3	773,525	969,568	1,004,696
Pacific Co.	1/80	0.3	266,122	253,786	240,168
Pierce Co. PTBA	1/80	0.3	8,962,179	9,579,753	9,795,438
Walla Walla Co. PTBA	4/80	0.3	718,614	798,542	714,016
Clark Co. PTBA	1/81	0.2	3,108,978	2,569,392	2,721,145
Jefferson Co. PTBA	1/81	0.3	292,753	300,734	315,186
Yakima (City)	1/81	0.3	1,666,731	1,784,865	1,684,920
Spokane Co. PTBA	4/81	0.3	7,202,889	7,678,929	7,500,145
Benton-Franklin PTBA	7/81	0.3	3,258,839	3,061,050	2,891,763
Kitsap Co. PTBA	10/82	0.3	1,896,063	2,070,814	2,131,125
Lewis Co. PTBA	1/86	0.1	---	---	82,153
TOTALS			$115,393,376	$124,045,041	$128,592,175

[1]The local sales and use tax for transit purposes may be imposed by cities, counties, or public transportation benefit areas (PTBAs), which may include cities as well as unincorporated areas, if approved by voters of the district. Amounts reflect actual distributions after deducting from 1.0% to 1.5% of collections (depending on tax rate) for state administrative expenses.

[2]Current local tax rate as of October 1986. Rates may range from 0.1% to 0.6%.

TABLE 7

TIMBER EXCISE TAX DISTRIBUTIONS

Calendar Year 1986

	Timber Excise Tax[1]	Reforestation Surtax[2]	Total 1986 Distribution
County Tax:			
Asotin.....	$ 3,292	$ --	$ 3,292
Chelan.....	37,822	--	37,822
Clallam.....	528,701	12,099	540,800
Clark.....	195,920	--	195,920
Columbia.....	10,122	--	10,122
Cowlitz.....	1,417,582	172,864	1,590,446
Ferry.....	116,663	--	116,663
Garfield.....	859	--	859
Grays Harbor.	2,015,078	459,785	2,474,863
Island.....	32,521	--	32,521
Jefferson....	689,083	--	689,083
King.....	1,069,620	10,655	1,080,274
Kitsap.....	118,636	16,171	134,807
Kittitas.....	280,349	--	280,349
Klickitat....	233,221	--	233,221
Lewis.....	2,207,468	122,039	2,329,507
Lincoln.....	8,517	--	8,517
Mason.....	990,158	634,830	1,624,988
Okanogan.....	55,625	--	55,625
Pacific.....	493,942	52,260	546,202
Pend Oreille.	165,588	--	165,588
Pierce.....	841,863	217,473	1,059,336
San Juan.....	1,800	--	1,800
Skagit.....	637,628	--	637,628
Skamania.....	744,579	--	744,579
Snohomish....	345,664	13,850	359,514
Spokane.....	86,663	--	86,663
Stevens.....	181,413	--	181,413
Thurston.....	357,167	67,941	425,108
Wahkiakum....	154,756	--	154,756
Walla Walla..	4,897	--	4,897
Whatcom.....	287,547	--	287,547
Whitman.....	1,810	--	1,810
Yakima.....	128,150	--	128,150
County Total...	$14,444,703	$1,779,968	$16,224,671
State Tax.....	$19,208,576	--	$19,208,576

[1]County tax of 4.0% on timber harvested on privately owned lands. State tax levied as follows:

	FY 1986	FY 1987
- privately owned & reclassified reforestation lands	2.125%	1.75%
- publicly owned lands	6.125%	5.75%

[2]Tax on reforestation lands that are reclassified and now subject to timber tax. The surtax reflects the difference between the 10.5% rate for calendar year 1985 harvests (distributed during calendar 1986) less the applicable county and state timber tax rates.

TABLE 8

LOCAL LEASEHOLD EXCISE TAX DISTRIBUTIONS

Fiscal Years 1984-1986

County	1984	1985	1986		
			County	Cities	Total
Adams	$ 23,808	$ 19,286	$ 18,332	$ 1,048	$ 19,379
Asotin	5,762	6,634	3,128	1,801	4,929
Benton	139,240	145,227	84,754	58,095	142,850
Chelan	15,590	19,911	12,620	2,585	15,205
Clallam	68,355	58,877	30,741	30,744	61,485
Clark	135,504	185,647	67,903	116,979	184,882
Columbia	5,656	5,417	4,956	79	5,035
Cowlitz	150,408	111,588	177,600	17,336	194,936
Douglas	38,728	33,191	27,902	935	28,836
Ferry	842	878	1,070	53	1,123
Franklin	97,640	98,882	73,081	15,293	88,375
Garfield	7,123	5,289	4,647	1,028	5,676
Grant	127,338	138,131	103,286	17,014	120,300
Grays Harbor	53,777	59,927	75,807	32,341	108,148
Island	15,970	17,676	8,178	11,848	20,027
Jefferson	33,272	31,778	17,625	16,831	34,456
King	2,633,650	832,249	1,193,476	1,603,658	2,797,134
Kitsap	74,641	151,945	54,832	25,886	80,718
Kittitas	18,218	12,939	12,587	905	13,492
Klickitat	17,078	16,752	17,598	518	18,116
Lewis	7,534	17,791	6,922	3,089	10,011
Lincoln	30,424	19,550	19,862	394	20,256
Mason	16,620	20,355	15,036	2,484	17,520
Okanogan	12,366	14,288	11,867	1,427	13,294
Pacific	17,616	15,520	11,067	5,492	16,559
Pend Oreille	1,252	1,288	1,321	136	1,456
Pierce	568,458	650,323	349,659	310,979	660,638
San Juan	10,034	55,268	14,025	54,677	68,702
Skagit	302,229	91,307	53,027	42,435	95,462
Skamania	7,424	6,269	7,141	2,255	9,396
Snohomish	199,962	468,642	155,250	279,523	434,773
Spokane	60,447	91,805	39,355	35,205	74,559
Stevens	2,343	3,558	2,999	842	50,810
Thurston	41,528	43,272	28,925	18,045	49,278
Wahkiakum	4,354	2,962	2,309	--	2,309
Walla Walla	50,013	58,761	50,250	1,243	51,494
Whatcom	101,672	135,253	65,529	87,624	153,153
Whitman	37,359	39,340	32,103	7,133	39,236
Yakima	35,430	31,676	20,388	10,625	31,013
TOTAL	$5,169,665	$5,719,472	$2,877,157	$2,818,585	$5,695,741

TABLE 9

PUBLIC UTILITY DISTRICT (PUD) EXCISE TAX

Distributions in Fiscal 1982-1986

County	1982	1983	1984	1985	1986
LOCAL GOVT.					
Adams	$ 78	$ 95	$ 110	$ 136	$ 200
Benton	242,276	330,418	414,720	487,826	984,886
Chelan	900,803	940,861	938,441	987,619	978,663
Clallam	94,854	143,005	163,414	182,458	192,743
Clark	596,104	756,689	890,471	1,106,295	1,164,379
Cowlitz	523,572	757,280	899,934	903,739	676,680
Douglas	647,484	652,099	663,035	684,172	680,291
Ferry	17,737	20,700	24,001	29,120	30,359
Franklin	107,315	164,061	188,088	221,728	385,563
Grant	633,386	685,520	722,691	797,783	875,527
Grays Harbor	228,688	351,484	389,917	409,365	419,802
Island	16,586	21,213	25,281	32,312	33,351
Jefferson	7,495	10,413	9,387	12,703	13,506
Kitsap	605	828	856	1,320	1,154
Kittitas	166,231	177,025	192,644	206,452	218,669
Klickitat	56,639	83,317	82,958	107,172	102,464
Lewis	231,263	278,800	299,459	304,115	328,898
Lincoln	417	417	431	455	501
Mason	122,185	149,963	173,810	229,945	224,118
Okanogan	231,495	241,895	256,339	262,834	282,418
Pacific	70,693	86,314	98,323	103,631	101,299
Pend Oreille	78,338	79,530	94,213	92,969	90,208
Pierce	2,186	3,305	4,416	4,856	4,757
Skagit	438	1,119	1,441	1,641	1,048
Skamania	28,920	35,209	38,226	43,411	45,965
Snohomish	1,079,343	1,352,738	1,568,597	2,132,500	2,225,791
Thurston	4,659	3,105	3,323	4,147	5,291
Wahkiakum	10,559	13,274	16,194	17,433	17,782
Walla Walla	---	---	---	2,194	26,338
Whatcom	12,862	18,941	27,819	36,254	37,587
Yakima	156,382	165,776	174,947	196,728	298,642
Local Subtotal	6,269,593	7,525,394	8,363,486	9,603,309	10,448,880
STATE GOVT.					
Schools	4,036,587	4,845,119	5,394,710	5,812,673	6,623,584
Other Gen. Fund*	429,424	1,070,319	1,575,315	1,766,415	1,956,220
GRAND TOTAL	$10,735,604	$13,440,832	$15,323,511	$17,182,397	$19,028,683

*Includes full amount of surtax.

TABLE 10

RETAIL SALES AND USE TAX DISTRIBUTIONS FOR
LOCAL STADIUM AND CONVENTION CENTER FACILITIES

Fiscal Years 1977-1986

Fiscal Year	Cities	Counties	Total
1977	$1,058,180	$1,400,009	$2,458,189
1978	1,167,426	1,478,879	2,646,305
1979	1,771,337	2,215,737	3,987,074
1980	1,739,806	2,450,133	4,189,939
1981	1,894,742	2,833,011	4,727,753
1982	2,076,719	2,882,251	4,958,970
1983	2,376,257	3,683,343	6,059,600
1984	2,468,766	3,610,543	6,079,309
1985	2,842,048	4,231,447	7,073,495
1986	3,183,923	4,673,503	7,857,426

As of October 1986, 98 cities and 27 counties were participating in this program. The 2% stadium/convention center tax is not an additional tax for the consumer but is deducted from the state retail sales and use tax on hotel/motel lodgings.

TABLE 11

REAL ESTATE EXCISE TAX STATISTICS

Fiscal Years 1977-1986

Fiscal Year	Number of Sales	Taxable Value of Sales ($000,000)*	State Real Estate Excise Tax ($000)**
1977	236,358	$ 6,039.1	$ 60,391.1
1978	294,887	8,627.3	86,273.5
1979	286,690	10,158.9	101,588.6
1980	242,020	9,567.4	95,674.3
1981	211,457	9,057.4	90,573.9
1982	174,378	7,310.9	73,483.1
1983	196,965	6,901.2	73,842.4
1984	214,295	8,932.2	95,574.6
1985	197,064	8,835.3	94,537.9
1986	206,191	9,006.9	96,374.0

*Estimate.

**Local tax through August 1981 and state tax thereafter; excludes local option real estate taxes starting in 1982.

TABLE 12

NUMBER OF STATE EXCISE TAXPAYERS
Registered Accounts by County and Reporting Frequency
Beginning of Fiscal 1986 and 1987

County	July 1985 Total	July 1986 Monthly	Quarterly	Annual	Total
Adams	786	190	378	123	691
Asotin	682	131	379	120	630
Benton	4,291	950	2,365	632	3,947
Chelan	4,141	980	2,306	696	3,982
Clallam	3,706	723	2,183	726	3,632
Clark	8,339	1,544	5,301	1,495	8,340
Columbia	221	55	124	41	220
Cowlitz	3,735	837	2,173	618	3,628
Douglas	312	68	159	67	294
Ferry	304	36	188	79	303
Franklin	1,645	406	872	224	1,502
Garfield	129	33	60	20	113
Grant	2,507	608	1,339	414	2,361
Grays Harbor	3,682	796	2,134	600	3,530
Island	2,383	370	1,437	506	2,313
Jefferson	1,504	225	891	319	1,435
King	92,869	16,869	55,719	18,070	90,658
Kitsap	8,261	1,331	4,994	1,676	8,001
Kittitas	1,437	339	754	260	1,353
Klickitat	864	165	539	139	843
Lewis	3,457	692	2,052	614	3,358
Lincoln	574	137	267	127	531
Mason	1,951	311	1,190	432	1,933
Okanogan	1,881	397	1,089	352	1,838
Pacific	1,199	260	685	206	1,151
Pend Oreille	452	69	266	97	432
Pierce	25,412	4,529	14,798	4,837	24,164
San Juan	1,237	198	832	245	1,275
Skagit	4,577	963	2,603	869	4,435
Skamania	297	45	187	54	286
Snohomish	22,576	3,795	13,661	4,596	22,052
Spokane	17,446	3,766	10,115	2,944	16,825
Stevens	1,571	304	923	308	1,535
Thurston	8,306	1,372	4,933	1,661	7,966
Wahkiakum	200	31	126	51	208
Walla Walla	2,039	533	1,081	339	1,953
Whatcom	7,420	1,448	4,397	1,340	7,185
Whitman	1,427	315	782	282	1,379
Yakima	7,671	1,916	4,109	1,139	7,164
SUBTOTAL	251,491	47,737	148,391	47,318	243,446
Out-Of-State	17,462	5,482	8,102	4,047	17,631
TOTAL	268,953	53,219	156,493	51,365	261,077

TABLE 13

NUMBER OF NEW BUSINESSES IN WASHINGTON
Statewide by Standard Industrial Classification
Fiscal Years 1982-1986

Industry	SIC	1982	1983	1984	1985	1986
Agriculture, fishing, forestry, mining	01-14	1,058	1,118	1,158	1,162	1,135
Construction	15-17	4,272	5,727	6,417	6,227	5,535
Manufacturing	20-39	1,222	1,293	1,381	1,279	1,548
Wood/paper products	24&26	412	424	574	546	661
Furniture	25	59	69	20	70	112
Printing/publishing	27	230	289	293	286	359
Chemicals/metals	28-34	92	82	75	35	54
Machinery	35-36	182	194	206	148	150
Transportation equip	37	152	146	167	167	171
Other manufacturing	20-23, 38-39	95	89	46	27	41
Transportation	40-47	738	750	853	948	1,061
Utilities	48-49	67	74	79	77	89
Wholesale Trade	50-51	2,765	3,923	3,985	3,918	4,129
Retail Trade	52-59	14,154	15,616	14,640	14,167	13,703
Merchandise/apparel	53&56	552	556	614	776	826
Food stores	54	1,006	1,140	979	956	1,006
Vehicles/gasoline	55	822	902	1,000	1,100	941
Furniture/appliances	57	893	907	1,147	1,645	1,500
Restaurants/bars	58	1,676	1,811	1,765	1,848	1,836
Other retail stores	52&59	9,205	10,300	9,135	7,842	7,594
Finance/insurance/ real estate	60-67	817	860	970	1,080	1,297
Services	70-99	14,275	15,846	16,679	16,472	16,686
Personal services	72	1,628	1,969	2,252	2,289	2,395
Business services	73	5,480	6,149	6,717	6,620	6,785
Auto repair/rental	75	1,531	1,806	1,780	1,774	1,733
Medical services	80	1,302	1,122	1,141	1,180	1,232
Other services	70,76-79, 81-99	4,334	4,800	4,789	4,609	4,541
TOTAL NEW FIRMS		39,368	45,207	46,162	45,330	45,183

NOTE: Based on registrations with the Department. Includes new businesses, accounts resulting from reorganization of previously registered businesses, and firms that apply but do not become operational.

TABLE 14

NUMBER OF NEW BUSINESSES IN WASHINGTON

By County, Fiscal Years 1982-1986

County	1982	1983	1984	1985	1986
Adams	101	89	100	91	72
Asotin	94	107	130	113	99
Benton	754	829	806	683	683
Chelan	582	671	711	632	540
Clallam	529	528	565	536	605
Clark	1,488	1,582	1,485	1,529	1,731
Columbia	35	29	30	19	26
Cowlitz	553	694	642	579	634
Douglas	36	39	29	54	43
Ferry	32	39	57	42	53
Franklin	279	290	264	263	212
Garfield	16	9	13	9	9
Grant	302	349	349	323	291
Grays Harbor	518	533	624	585	575
Island	357	357	407	382	361
Jefferson	222	225	251	243	219
King	13,918	15,589	16,188	16,435	16,563
Kitsap	1,184	1,395	1,572	1,529	1,433
Kittitas	159	215	198	196	176
Klickitat	110	100	144	151	137
Lewis	446	526	559	482	514
Lincoln	68	58	71	69	57
Mason	245	321	364	333	317
Okanogan	243	292	283	255	292
Pacific	157	161	181	166	176
Pend Oreille	61	69	78	75	67
Pierce	3,925	4,354	4,464	4,469	4,268
San Juan	156	208	196	194	245
Skagit	610	671	714	710	681
Skamania	45	43	48	54	54
Snohomish	3,243	3,793	3,959	4,046	4,062
Spokane	2,575	3,233	3,140	2,900	2,917
Stevens	200	254	254	245	245
Thurston	1,307	1,433	1,528	1,504	1,472
Wahkiakum	15	21	30	25	44
Walla Walla	275	330	274	298	296
Whatcom	1,106	1,375	1,303	1,257	1,257
Whitman	163	214	197	177	169
Yakima	1,030	1,229	1,189	1,085	1,031
Out of State	2,238	2,953	2,765	2,592	2,557
TOTAL NEW FIRMS	39,368	45,207	46,162	45,330	45,183

NOTE: Based on registrations with the Department. Includes new businesses, accounts resulting from reorganization of previously registered businesses, and firms that apply but do not become operational.

TABLE 15

NUMBER OF NEW BUSINESSES IN WASHINGTON

By County and Major Industry, Fiscal Year 1986

County	Construction	Manufacturing	Wholesale Trade	Retail Trade	Services	All Other
Adams	6	1	2	30	30	3
Asotin	18	4	6	32	31	8
Benton	71	12	42	267	255	36
Chelan	72	16	30	215	180	27
Clallam	70	43	40	190	189	73
Clark	223	54	155	521	648	130
Columbia	1	2	4	9	9	1
Cowlitz	48	57	44	238	211	36
Douglas	4	--	2	23	13	1
Ferry	6	3	--	23	17	4
Franklin	26	5	16	73	80	12
Garfield	--	1	--	1	7	--
Grant	30	7	19	112	108	15
Grays Harbor	40	84	39	204	151	57
Island	38	11	21	121	151	19
Jefferson	24	16	16	89	57	17
King	1,718	453	1,487	4,632	6,866	1,407
Kitsap	175	43	72	483	547	113
Kittitas	17	8	12	76	49	14
Klickitat	10	13	14	49	44	7
Lewis	43	42	43	160	158	68
Lincoln	7	1	4	28	14	3
Mason	35	23	26	105	92	36
Okanogan	26	21	27	127	75	16
Pacific	13	20	13	74	40	16
Pend Oreille	11	2	2	31	20	1
Pierce	602	107	297	1,357	1,568	337
San Juan	23	14	18	101	75	14
Skagit	86	38	51	252	207	47
Skamania	5	7	1	20	17	4
Snohomish	699	138	286	1,204	1,409	326
Spokane	374	75	229	917	1,096	226
Stevens	29	23	15	94	62	22
Thurston	189	41	88	436	584	134
Wahkiakum	3	14	5	9	9	4
Walla Walla	23	11	22	113	112	15
Whatcom	115	47	96	439	473	87
Whitman	13	7	18	65	56	10
Yakima	121	18	80	376	370	66
Out of State	521	66	787	407	606	170
TOTAL NEW FIRMS	5,535	1,548	4,129	13,703	16,686	3,582

NOTE: Based on registrations with the Department. Includes new businesses, accounts resulting from reorganization of previously registered businesses, and firms that apply but do not become operational.

PROPERTY TAX LEVIES AND COLLECTIONS

Table 16 - Property Tax Levies by Major Taxing District, by Calendar Year Due, 1983 - 1986

Table 17 - Property Tax Levies by County, Due in Calendar 1985 and 1986

Table 18 - Property Tax Levy Rates by County; Countywide Average Rates Per $1,000 Assessed Value by Year Due, 1982 - 1986

Table 19 - Property Tax Valuations, Levies, and Average Tax Rates, by Calendar Year Due, 1910 - 1987

Table 20 - Number of Taxing Districts by Type, 1981 - 1986

Table 21 - Property Tax Collections and Year-end Delinquency, Amounts by County for Calendar 1985

Table 22 - Property Tax Collections and Year-End Delinquency, Statewide Totals, 1935 - 1985

TABLE 16

PROPERTY TAX LEVIES BY MAJOR TAXING DISTRICT

By Calendar Year Due, 1983-1986
Dollars in Thousands

	1983		1984	
	Amount ($000)	Percent	Amount ($000)	Percent
TOTAL	$1,434,255	100.0	$1,508,700	100.0
SCHOOLS	802,328	55.9	837,997	55.5
State (Regular)	441,199	30.7	477,223	31.6
Local (Special)	361,129	25.2	360,774	23.9
Special M & O	263,619	18.4	260,277	17.2
Special Bond	97,510	6.8	100,497	6.7
COUNTY	280,831	19.6	301,757	20.0
Current Expense (Regular)	149,674	10.4	162,636	10.8
Other County	14,208	1.0	15,011	1.0
Diverted Road Funds	9,182	0.6	8,488	0.5
Road District (Regular)	86,852	6.1	94,897	6.3
All Special	20,915	1.5	20,725	1.4
CITIES AND TOWNS	190,171	13.3	197,596	13.1
Regular Levies	158,972	11.1	167,853	11.1
Special Levies	31,199	2.2	29,743	2.0
DISTRICTS	160,925	11.2	171,350	11.4
Total Regular	136,322	9.5	151,717	10.1
Total Specials	24,603	1.7	19,633	1.3
Port Regular	37,419	2.6	42,317	2.8
Port Special	863	0.1	394	---
Fire Protection Regular	49,258	3.4	53,469	3.6
Fire Protection Special	14,095	1.0	10,138	0.7
Library Regular	27,134	1.9	30,060	2.0
Library Special	493	---	632	---
Hospital Regular	4,712	0.3	6,123	0.4
Hospital Special	5,525	0.4	5,495	0.4
Emergency Medical Regular	13,901	1.0	15,482	1.0
Emergency Medical Special	1,338	0.1	1,421	0.1
Parks Regular	2,838	0.2	3,070	0.2
Parks Special	2,195	0.1	1,420	0.1
Other Regular	1,060	0.1	1,196	0.1
Other Special	94	---	133	---

TABLE 16, Cont.

PROPERTY TAX LEVIES BY MAJOR TAXING DISTRICT

By Calendar Year Due, 1983-1986
Dollars in Thousands

1985		1986		1985 to 1986 Comparison	
Amount ($000)	Percent	Amount ($000)	Percent	Difference ($000)	Percent Change
$1,678,405	100.0	$1,784,467	100.0	$106,062	6.3
936,098	55.7	964,314	54.0	28,216	3.0
525,615	31.3	561,089	31.4	35,474	6.8
410,483	24.4	403,225	22.6	-7,258	-1.8
287,393	17.1	282,286	15.8	-5,107	-1.8
123,090	7.3	120,939	6.8	-2,151	-1.8
324,715	19.4	354,537	19.9	29,822	9.2
178,086	10.6	191,237	10.7	13,151	7.4
14,427	0.9	17,027	1.0	2,600	18.0
6,767	0.4	7,904	0.5	1,137	16.8
105,513	6.3	112,881	6.3	7,368	7.0
19,922	1.2	25,488	1.4	5,566	27.9
221,873	13.2	247,788	13.9	25,915	11.7
183,085	10.9	198,128	11.1	15,043	8.2
38,788	2.3	49,660	2.8	10,872	28.0
195,719	11.7	217,828	12.2	22,109	11.3
164,748	9.8	190,812	10.7	26,064	15.8
30,971	1.9	27,016	1.5	-3,955	-12.8
45,842	2.7	49,706	2.8	3,864	8.4
295	---	591	---	296	100.3
58,236	3.5	70,530	4.0	12,294	21.1
20,207	1.2	13,748	0.8	-6,459	-32.0
32,278	1.9	34,142	1.9	1,864	5.8
706	0.1	624	---	-82	-11.6
6,611	0.4	7,169	0.4	558	8.4
6,288	0.4	6,725	0.4	437	7.0
17,013	1.0	23,926	1.3	6,913	40.6
1,549	0.1	2,239	0.1	690	44.5
3,576	0.2	3,812	0.2	236	6.6
1,751	0.1	2,976	0.2	1,225	70.0
1,192	0.1	1,527	0.1	335	28.1
175	---	113	---	-62	-35.4

TABLE 17

PROPERTY TAX LEVIES BY COUNTY

Due in Calendar 1985 & 1986

County	Year Due 1985 ($000)	Year Due 1986 ($000)	Change ($000)	Percent Change
Adams	$6,991	$7,304	$313	4.5
Asotin	4,091	4,369	278	6.8
Benton	36,550	37,788	1,238	3.4
Chelan	17,390	18,814	1,424	8.2
Clallam	16,368	18,571	2,203	13.5
Clark	71,548	76,809	5,261	7.4
Columbia	2,253	2,187	(66)	(2.9)
Cowlitz	37,508	36,323	(1,185)	(3.2)
Douglas	8,153	8,572	419	5.1
Ferry	1,193	1,251	58	4.9
Franklin	15,439	16,173	734	4.8
Garfield	1,495	1,715	220	14.7
Grant	19,911	20,757	846	4.3
Grays Harbor	24,118	24,172	54	0.2
Island	16,413	17,955	1,542	9.4
Jefferson	7,719	8,247	528	6.8
King	624,680	676,732	52,052	8.3
Kitsap	50,453	53,947	3,494	6.9
Kittitas	7,582	8,089	507	6.7
Klickitat	8,074	7,130	(944)	(11.7)
Lewis	19,010	19,986	976	5.1
Lincoln	5,700	6,909	1,209	21.2
Mason	13,687	15,080	1,393	10.2
Okanogan	9,497	11,522	2,025	21.3
Pacific	7,128	7,287	159	2.2
Pend Oreille	2,577	2,753	176	6.8
Pierce	185,052	189,739	4,687	2.5
San Juan	8,349	8,493	144	1.7
Skagit	26,296	27,516	1,220	4.6
Skamania	2,669	2,895	226	8.5
Snohomish	126,681	138,982	12,301	9.7
Spokane	104,204	111,008	6,804	6.5
Stevens	8,988	8,811	(177)	(2.0)
Thurston	53,627	56,923	3,296	6.1
Wahkiakum	918	938	20	2.1
Walla Walla	17,689	17,664	(25)	(0.1)
Whatcom	47,415	47,642	227	0.5
Whitman	13,328	13,796	468	3.5
Yakima	47,661	49,617	1,956	4.1
TOTAL	$1,678,405	$1,784,467	$106,062	6.3

TABLE 18

PROPERTY TAX LEVY RATES BY COUNTY

Countywide Average Rates Per $1,000 Assessed Value
By Year Due 1982-1986

County	1982	1983	1984	1985	1986
Adams	$10.38	$10.78	$11.72	$11.64	$12.13
Asotin	13.24	12.86	13.57	13.62	14.28
Benton	9.29	9.46	11.04	11.61	12.52
Chelan	11.02	11.06	12.21	12.36	12.59
Clallam	9.16	8.53	9.29	9.59	10.84
Clark	10.29	10.25	10.85	11.45	11.75
Columbia	11.10	12.13	13.48	14.63	13.95
Cowlitz	9.45	10.00	11.45	12.03	11.71
Douglas	10.97	11.03	11.47	11.42	11.68
Ferry	7.82	7.18	7.96	8.65	8.44
Franklin	10.76	11.26	12.54	13.14	14.03
Garfield	13.22	13.29	14.51	13.79	15.88
Grant	10.75	11.04	11.94	12.37	12.72
Grays Harbor	10.70	10.67	11.08	11.94	12.72
Island	8.35	8.48	8.41	8.54	8.73
Jefferson	7.03	7.48	9.30	8.88	9.19
King	9.73	9.81	10.42	11.10	11.72
Kitsap	9.10	9.09	9.20	10.00	10.24
Kittitas	10.29	10.47	10.31	10.59	10.78
Klickitat	10.82	9.65	10.13	11.72	12.55
Lewis	10.22	9.20	10.37	10.57	10.85
Lincoln	11.66	11.36	12.88	12.42	14.35
Mason	9.68	8.93	8.94	9.89	10.39
Okanogan	11.29	11.21	11.77	11.32	13.44
Pacific	11.76	11.45	11.73	13.19	13.19
Pend Oreille	10.84	11.66	11.15	11.32	11.64
Pierce	13.42	11.57	12.38	13.84	13.38
San Juan	7.70	6.62	7.69	8.43	8.49
Skagit	9.61	8.80	10.07	9.84	10.21
Skamania	7.76	9.16	9.28	9.75	10.18
Snohomish	8.43	8.91	9.83	10.19	10.64
Spokane	11.71	11.90	13.11	12.64	12.69
Stevens	9.86	9.06	10.00	11.14	10.44
Thurston	10.49	10.66	11.84	13.22	13.82
Wahkiakum	9.04	10.22	11.42	11.58	11.77
Walla Walla	10.52	10.80	11.78	12.13	12.14
Whatcom	9.68	10.29	10.73	11.42	11.22
Whitman	13.75	14.92	14.80	15.12	14.89
Yakima	10.12	9.47	10.86	11.14	11.23
STATEWIDE	10.10	10.06	10.83	11.44	11.79

TABLE 19

PROPERTY TAX VALUATIONS, LEVIES AND AVERAGE TAX RATES

By Calendar Year Due, 1910-1987

Year Due	Assessed Valuation ($000)[1] County	State	Total	Total Taxes Levied ($000)	Statewide Average Rate Per $1,000 A.V.[2]
1910.....	$ 681,070	$ 109,946	$ 791,016	$ 24,994	$ 7.90
1915.....	865,995	159,466	1,025,461	36,818	8.98
1920.....	902,525	153,977	1,056,502	60,143	14.23
1925.....	999,658	148,258	1,147,916	67,004	14.59
1930.....	1,088,837	162,067	1,250,904	81,095	16.21
1935.....	852,482	112,669	965,151	48,368	12.53
1940.....	818,684	159,803	978,487	41,505	10.61
1945.....	987,810	181,507	1,169,317	46,160	9.87
1950.....	1,490,903	206,402	1,697,305	86,025	12.67
1955.....	2,118,359	230,078	2,348,437	116,833	12.44
1960.....	2,919,367	307,112	3,226,480	175,998	13.64
1961.....	3,129,225	317,901	3,447,126	204,413	14.83
1962.....	3,290,578	325,635	3,616,213	214,979	14.86
1963.....	3,465,939	339,348	3,805,287	231,541	15.21
1964.....	3,655,050	347,009	4,002,059	252,611	15.78
1965.....	3,835,198	346,916	4,182,114	267,923	16.02
1966.....	4,040,600	341,824	4,382,424	285,456	16.29
1967.....	4,561,872	346,473	4,908,345	338,423	17.24
1968.....	4,966,600	342,965	5,309,565	395,951	18.64
1969.....	5,562,045	365,605	5,927,650	465,293	19.63
1970.....	6,107,912	389,227	6,497,139	533,244	20.52
1971.....	13,711,635	828,263	14,539,898	622,946	21.42
1972.....	14,348,242	857,376	15,205,618	651,005	21.41
1973.....	16,821,800	1,099,759	17,921,559	674,458	18.82
1974.....	18,065,726	1,230,384	19,296,110	716,189	18.56
1975.....	38,211,161	2,548,447	40,759,608	806,038	19.78
1976.....	42,496,185	2,710,696	47,206,880	727,430	16.09
1977.....	48,357,404	3,023,877	51,381,281	927,390	18.05
1978.....	56,089,049	3,079,209	59,168,258	1,002,340	16.94
1979.....	63,105,417	3,477,928	66,583,345	1,064,021	15.98
1980.....	73,063,044	3,728,925	76,791,969	1,006,737	13.11
1981.....	105,678,610	4,202,744	109,881,354	1,129,004	10.28
1982.....	118,395,134	4,850,053	123,245,187	1,242,771	10.10
1983.....	137,936,548	5,476,328	143,412,876	1,434,255	10.06
1984.....	134,961,347	5,803,775	140,765,122	1,508,700	10.83
1985.....	141,743,344	6,453,551	148,196,895	1,678,405	11.44
1986.....	145,734,943	6,849,528	152,584,470	1,784,467	11.79
1987.....	151,411,961	7,318,434	158,730,395	n.a.	n.a.

n.a. - not available

[1] County assessed valuations are valuations as equalized by the County Board of Equalization, and state assessed valuations are valuations of inter-county utilities and private car companies as equalized by the State Board of Equalization for county purposes.

[2] Total taxes levied divided by total assessed valuation. All years adjusted to dollars per thousand levied on 100 percent assessment level.

TABLE 20

NUMBER OF TAXING DISTRICTS BY TYPE

1981-1986

Taxing District	1981	1982	1983	1984	1985	1986
State	1	1	1	1	1	1
Counties	39	39	39	39	39	39
Cities and Towns	265	265	265	266	266	266
Road	47	41	41	39	39	39
School	300	300	300	300	299	299
Public Utility	29	29	29	29	32	32
Library	16	16	16	16	16	16
Port	72	72	72	73	73	73
Water	145	135	134	129	125	124
Fire	413	416	417	419	420	422
Sewer	61	54	55	47	44	45
Metropolitan	2	2	2	2	2	2
Park	1	1	1	1	1	1
Flood	2	1	1	1	1	1
Flood Zone	14	14	15	15	19	20
Hospital	49	50	52	52	52	52
Airport	2	2	2	1	1	1
Ferry	1	1	1	1	1	1
Cemetery	95	96	95	96	99	98
Animal Pest	1	0	0	0	0	0
Mosquito Control	7	8	8	11	11	11
Park-Recreation	31	33	33	35	43	44
Emergency Medical	5	6	8	8	9	8
Irrigation	0	0	1	1	1	3
Cultural-Arts	0	0	0	1	1	1
Totals	1,598	1,582	1,588	1,583	1,595	1,599
Tax Code Areas	3,052	3,022	3,076	3,043	3,031	3,028

TABLE 21

PROPERTY TAX COLLECTIONS AND YEAR-END DELINQUENCY

Amounts by County for Calendar 1985

County	Current Taxes		Delinquent Taxes	
	1985 Tax Roll	Collections	Due Jan. 1, 1985	Collections
Adams	$ 6,990,923	$ 6,443,871	$ 632,070	$ 298,997
Asotin	4,091,314	3,910,820	261,251	145,232
Benton	36,966,373	34,311,946	4,175,673	2,095,442
Chelan	17,366,088	16,623,062	892,791	511,772
Clallam	16,338,287	15,424,753	1,411,524	731,203
Clark	71,628,610	66,885,769	9,892,700	4,212,124
Columbia	2,252,844	2,150,989	160,060	59,419
Cowlitz	37,512,766	36,114,516	2,404,444	1,232,621
Douglas	8,152,834	7,617,141	544,584	368,250
Ferry	1,193,142	1,052,737	191,015	94,156
Franklin	15,462,498	13,943,030	2,259,116	1,045,981
Garfield	1,495,303	1,465,169	68,450	38,677
Grant	19,923,036	18,425,775	1,875,193	1,017,510
Grays Harbor	24,362,970	22,493,390	2,958,563	1,562,230
Island	16,413,003	15,333,537	1,664,250	1,113,974
Jefferson	7,720,296	7,156,994	1,028,796	493,699
King	624,992,507	601,289,690	27,442,356	16,705,572
Kitsap	50,475,982	47,268,183	4,108,941	2,077,839
Kittitas	7,581,799	6,998,722	860,670	424,569
Klickitat	8,073,783	7,573,830	635,647	310,994
Lewis	19,009,721	18,021,176	1,600,439	712,660
Lincoln	5,699,929	5,531,067	251,193	141,502
Mason	13,688,660	12,541,980	1,877,160	915,206
Okanogan	9,497,033	8,400,926	1,530,481	790,815
Pacific	7,127,679	6,355,078	1,438,771	490,257
Pend Oreille	2,578,367	2,292,842	517,369	255,513
Pierce	181,898,071	171,096,882	11,680,689	7,338,794
San Juan	8,350,444	7,741,564	1,188,048	604,984
Skagit	26,381,236	25,095,553	2,041,197	1,050,551
Skamania	2,668,978	2,534,693	259,333	123,768
Snohomish	126,770,554	119,732,953	10,143,219	5,814,994
Spokane	104,204,548	99,805,818	6,625,825	3,995,935
Stevens	9,005,449	8,453,677	684,691	372,194
Thurston	53,665,257	50,275,966	4,818,187	2,711,265
Wahkiakum	917,772	862,686	174,483	81,608
Walla Walla	17,652,892	17,061,951	690,584	480,597
Whatcom	47,517,463	44,761,562	3,765,024	1,901,046
Whitman	13,325,999	12,705,435	840,350	448,956
Yakima	47,675,448	45,182,429	3,286,582	1,852,741
TOTAL	$1,676,629,858	$1,590,938,162	$116,881,719	$64,623,647

TABLE 21, Cont.

PROPERTY TAX COLLECTIONS AND YEAR-END DELINQUENCY

Amounts by County for Calendar 1985

Total Current And Delinquent Taxes				Collections as % of Current Roll
Due Jan. 1, 1985	Collections	Net Changes During 1985	Unpaid Dec. 31, 1985	
$ 7,622,993	$ 6,742,868	$ (25,532)	$ 854,593	96.5
4,352,565	4,056,052	7,127	303,640	99.1
41,142,046	36,407,388	--	4,734,658	98.5
18,258,879	17,134,834	(9,657)	1,114,388	98.7
17,749,811	16,155,956	6,649	1,600,504	98.9
81,521,310	71,097,893	(214,651)	10,208,766	99.3
2,412,904	2,210,408	(32,366)	170,130	98.1
39,917,210	37,347,137	(20,452)	2,549,621	99.6
8,697,418	7,985,391	38,767	750,794	97.9
1,384,157	1,146,893	(8,549)	228,715	96.1
17,721,614	14,989,011	(59,200)	2,673,403	96.9
1,563,753	1,503,846	4,260	64,167	100.6
21,798,229	19,443,285	(192,438)	2,162,506	97.6
27,321,533	24,055,620	(16,838)	3,249,075	98.7
18,077,253	16,447,511	209,759	1,839,501	100.2
8,749,092	7,650,693	(23,492)	1,074,907	99.1
652,434,863	617,995,262	(3,540,058)	30,899,543	98.9
54,584,923	49,346,022	(219,792)	5,019,109	97.8
8,442,469	7,423,291	30,625	1,049,803	97.9
8,709,430	7,884,824	(212)	824,394	97.7
20,610,160	18,733,836	42,958	1,919,282	98.5
5,951,122	5,672,569	90,511	369,064	99.5
15,565,820	13,457,186	(63,829)	2,044,805	98.3
11,027,514	9,191,741	(71,316)	1,764,457	96.8
8,566,450	6,845,335	(46,903)	1,674,212	96.0
3,095,736	2,548,355	(2,528)	544,853	98.8
193,578,760	178,435,676	845,915	15,988,999	98.1
9,538,492	8,346,548	(9,370)	1,182,574	100.0
28,422,433	28,146,104	(128,200)	2,148,129	99.1
2,928,311	2,658,461	6,985	276,835	99.6
136,913,773	125,547,947	(110,558)	11,255,268	99.0
110,830,373	103,801,753	256,463	7,285,083	99.6
9,690,140	8,825,871	17,437	881,706	98.0
58,483,444	52,987,231	(64,184)	5,432,029	98.7
1,092,255	944,294	39,745	187,706	102.9
18,343,476	17,542,548	(4,766)	796,162	99.4
51,282,487	46,662,608	(85,679)	4,534,200	98.2
14,166,349	13,154,391	(111,907)	900,051	98.7
50,962,030	47,035,170	(34,871)	3,891,989	98.7
$1,793,511,577	$1,655,561,809	$(3,500,147)	$134,449,621	98.7

TABLE 22

PROPERTY TAX COLLECTIONS AND YEAR-END DELINQUENCY

Statewide Totals, 1935-1985

Year	Current Taxes		Delinquent Taxes	
	Roll	Collections	Due Jan. 1	Collections
1985.....	$1,676,629,858	$1,590,938,162	$116,881,719	$64,623,647
1984.....	1,510,422,489	1,438,065,812	112,361,456	62,349,494
1983.....	1,435,450,474	1,369,265,095	125,461,701	76,770,303
1982.....	1,245,041,196	1,180,552,702	126,071,176	64,827,171
1981.....	1,130,092,590	1,062,458,238	118,044,466	58,701,489
1980.....	1,007,542,305	947,179,997	101,607,218	43,669,528
1979.....	1,065,191,076	1,009,889,826	96,337,881	55,709,039
1978.....	1,004,437,012	957,740,389	80,651,919	39,911,982
1977.....	922,595,258	883,696,858	77,285,723	35,540,130
1976.....	727,966,021	693,953,609	80,141,746	35,183,058
1975.....	807,696,756	786,463,520	71,920,968	30,026,271
1970.....	533,352,149	508,000,355	30,180,508	12,820,182
1965.....	267,926,402	258,818,324	15,971,601	7,763,864
1960.....	176,009,580	169,396,853	10,152,998	4,633,012
1955.....	116,882,542	112,998,479	7,086,396	3,568,268
1950.....	85,659,296	82,038,204	6,232,684	3,349,215
1945.....	46,092,054	44,393,091	4,904,694	2,115,157
1940.....	41,425,682	37,937,552	21,680,587	8,065,291
1935.....	48,283,672	39,185,275	43,151,103	13,619,763

TABLE 22, Cont.

PROPERTY TAX COLLECTIONS AND YEAR-END DELINQUENCY

Statewide Totals, 1935-1985

Total Current & Delinquent Taxes				Total Collections as % of Current Roll
Due Jan. 1	Collections	Net Changes	Unpaid Dec. 31	
$1,793,511,577	$1,655,561,809	$-3,500,147	$134,449,621	98.7%
1,622,783,945	1,500,415,306	-6,305,590	116,063,049	99.3
1,560,912,176	1,446,035,401	-3,363,270	111,513,504	100.7
1,371,112,372	1,245,379,869	- 259,941	125,472,562	100.0
1,248,137,059	1,121,159,730	-1,072,565	125,904,764	99.2
1,109,149,521	990,849,528	- 138,777	118,161,216	98.3
1,161,528,959	1,065,598,868	+5,677,126	101,607,217	100.0
1,085,088,931	997,652,372	+8,936,536	96,373,095	99.3
999,880,976	919,236,989	- 62,122	80,581,865	99.6
808,107,944	728,136,672	-2,686,464	77,284,808	100.0
879,617,726	796,489,797	-3,068,774	80,059,155	98.6
563,532,655	502,820,536	-2,383,976	40,328,143	97.6
238,898,002	266,582,191	- 147,695	17,168,115	99.5
186,162,578	174,029,865	- 643,248	11,489,465	98.9
123,968,938	116,566,747	- 28,038	7,374,153	99.7
91,891,980	85,387,420	- 192,509	6,312,051	99.7
50,996,748	46,508,248	- 73,889	4,414,611	100.9
63,106,269	46,002,843	-1,138,890	15,964,536	111.0
91,434,775	52,805,038	---	38,629,737	109.4

PROPERTY VALUATIONS AND ASSESSMENT RATIOS

Table 23 - Indicated Property Tax Ratios by County, by Assessment Years, 1981 - 1986

Table 24 - Property Tax Ratios by County; Real, Personal, and Indicated Ratios, Assessment Years 1985 - 1986

Table 25 - 1986 Assessed Valuation of Lands and Improvements; Locally Assessed Property by County

Table 26 - 1986 Valuation of Current Use Land by County; Agricultural, Timber and Open Space Lands Approved for Current Use Assessment

Table 27 - 1986 Valuation of Forest Land; Privately-Owned Classified and Designated Forest Land by County

Table 28 - Other 1986 Property Valuation Statistics; Valuation of New Property, Revaluation; and Senior Citizens Exempt Property

Table 29 - 1986 Assessed Valuation of Locally Assessed Personal Property by County

Table 30 - 1986 Valuation of State Assessed Vessels; Commercial Boats Subject to Property Tax

Table 31 - 1986 Assessed and Actual Value of All Taxable Property and Computation of 1986 State Property Tax Levy

TABLE 23

INDICATED PROPERTY TAX RATIOS BY COUNTY

By Assessment Years, 1981-1986

County	1981	1982	1983	1984	1985	1986
Adams	94.8	92.7	92.6	94.3	91.0	93.1
Asotin	72.6	79.0	76.9	86.0	85.5	86.9
Benton	94.6	89.9	93.1	97.0	96.2	96.6
Chelan	77.2	82.5	81.1	83.3	85.2	88.0
Clallam	81.6	89.7	94.7	98.8	98.1	98.8
Clark	86.6	94.6	99.6	98.9	99.4	99.7
Columbia	71.8	81.0	77.4	86.8	86.5	94.4
Cowlitz	90.4	93.5	97.3	95.7	99.4	99.0
Douglas	80.3	88.0	88.6	94.5	95.5	96.8
Ferry	85.2	94.5	92.0	86.3	97.5	99.5
Franklin	89.0	90.1	89.0	88.1	92.5	95.6
Garfield	91.0	91.8	90.7	96.0	95.8	93.1
Grant	76.2	83.8	82.1	87.1	84.2	89.7
Grays Harbor	84.3	90.0	96.7	98.8	99.0	99.5
Island	83.1	86.3	94.3	90.3	94.5	100.0
Jefferson	91.0	92.3	97.0	95.5	99.4	99.3
King	89.5	94.9	95.0	94.4	93.7	95.5
Kitsap	85.5	91.1	94.9	96.7	98.0	93.9
Kittitas	92.3	91.3	98.3	98.3	98.7	99.4
Klickitat	72.7	81.5	88.5	85.7	90.9	94.7
Lewis	77.0	92.1	92.4	94.1	96.5	98.6
Lincoln	92.4	92.9	93.8	96.2	92.5	95.1
Mason	76.4	87.4	97.8	98.9	98.0	99.1
Okanogan	78.1	77.6	80.5	80.6	85.6	93.0
Pacific	73.5	79.9	86.8	88.1	91.0	90.2
Pend Oreille	70.3	76.2	76.9	78.5	91.7	90.3
Pierce	72.5	93.4	91.3	95.7	97.3	97.3
San Juan	82.0	94.5	91.4	97.8	95.7	98.3
Skagit	87.5	93.1	96.0	96.9	98.3	99.3
Skamania	87.0	89.8	97.1	94.9	93.6	97.4
Snohomish	91.2	91.1	96.4	97.3	98.2	96.9
Spokane	77.3	82.4	82.9	91.9	93.0	94.9
Stevens	76.5	83.1	88.4	74.2	91.7	96.6
Thurston	88.8	93.7	95.2	97.5	98.4	92.2
Wahkiakum	80.5	78.9	78.4	82.5	85.8	82.4
Walla Walla	86.2	83.0	88.8	89.6	94.3	93.9
Whatcom	78.2	84.5	91.9	91.6	97.9	100.0
Whitman	80.1	79.4	81.1	81.6	83.3	85.5
Yakima	86.1	87.6	93.0	95.4	96.0	97.9
STATEWIDE	85.4	91.4	93.2	94.4	95.2	96.1

TABLE 24

PROPERTY TAX RATIOS BY COUNTY

Real, Personal and Combined Indicated Ratios
Assessment Years, 1985-1986

County	Real Property		Personal Property		Combined Indicated	
	1985	1986	1985	1986	1985	1986
Adams	92.7	93.8	83.4	90.2	91.0	93.1
Asotin	87.1	88.2	70.1	74.8	85.5	86.9
Benton	95.9	96.4	98.1	98.0	96.2	96.6
Chelan	85.9	89.1	80.0	81.1	85.2	88.0
Clallam	99.2	100.0	69.4	88.6	98.1	98.8
Clark	99.9	100.0	94.2	96.9	99.4	99.7
Columbia	86.3	94.6	87.9	93.5	86.5	94.4
Cowlitz	99.7	100.0	96.5	89.1	99.4	99.0
Douglas	95.7	97.2	93.1	92.8	95.5	96.8
Ferry	97.0	99.4	100.0	100.0	97.5	99.5
Franklin	92.7	97.4	91.2	86.8	92.5	95.6
Garfield	96.7	93.4	92.4	91.9	95.8	93.1
Grant	85.6	90.0	75.6	87.9	84.2	89.7
Grays Harbor	99.6	100.0	96.0	96.5	99.0	99.5
Island	94.2	100.0	99.6	100.0	94.5	100.0
Jefferson	99.4	99.2	99.8	100.0	99.4	99.3
King	93.0	95.0	100.0	100.0	93.7	95.5
Kitsap	97.9	93.6	100.0	100.0	98.0	93.9
Kittitas	99.0	99.6	96.8	98.2	98.7	99.4
Klickitat	90.1	94.9	96.3	93.5	90.9	94.7
Lewis	96.9	100.0	95.0	93.4	96.5	98.6
Lincoln	91.4	93.9	96.9	99.9	92.5	95.1
Mason	99.2	100.0	83.5	87.1	98.0	99.1
Okanogan	87.3	93.8	75.8	87.6	85.6	93.0
Pacific	91.8	91.3	82.8	79.7	91.0	90.2
Pend Oreille	91.0	90.6	100.0	85.9	91.7	90.3
Pierce	97.1	97.0	100.0	100.0	97.3	97.3
San Juan	96.0	99.4	83.4	70.4	95.7	98.3
Skagit	98.5	99.2	96.7	99.9	98.3	99.3
Skamania	93.0	98.9	95.3	92.5	93.6	97.4
Snohomish	98.6	96.9	94.0	96.4	98.2	96.9
Spokane	92.6	94.8	95.9	95.3	93.0	94.9
Stevens	92.3	95.6	89.8	100.0	91.7	96.6
Thurston	98.5	91.8	97.1	96.9	98.4	92.2
Wahkiakum	85.4	83.7	89.4	72.8	85.8	82.4
Walla Walla	94.5	94.6	92.7	88.2	94.3	93.9
Whatcom	99.7	100.0	86.3	99.9	97.9	100.0
Whitman	79.7	81.9	98.1	100.0	83.3	85.5
Yakima	95.6	97.9	100.0	97.9	96.0	97.9
STATEWIDE	95.0	95.9	96.3	97.3	95.2	96.1

TABLE 25

1986 ASSESSED VALUATION OF LANDS AND IMPROVEMENTS

Locally Assessed Property by County

County	Unincorporated Areas			Cities & Towns	Total Taxable Value of Lands & Improvements [3]
	Classified Lands [1]	All Other Lands [2]	Total		
Adams	$195,652,280	$129,285,980	$324,938,260	$123,112,225	$448,050,485
Asotin	18,897,440	157,721,225	176,618,665	108,602,580	285,221,245
Benton	198,111,950	630,282,790	828,394,740	1,743,034,000	2,571,428,740
Chelan	1,436,456	770,572,112	772,008,568	623,309,712	1,395,318,280
Clallam	36,137,398	1,182,591,120	1,218,728,518	338,064,353	1,556,792,871
Clark	120,944,510	4,136,467,552	4,257,412,062	1,824,723,222	6,082,135,284
Columbia	67,191,330	30,299,480	97,490,810	35,313,030	132,803,840
Cowlitz	64,664,136	1,749,549,330	1,814,213,466	995,362,712	2,809,576,178
Douglas	98,568,300	486,391,500	584,959,800	121,256,120	706,215,920
Ferry	8,094,836	120,336,425	128,431,261	12,103,090	140,534,351
Franklin	205,790,760	343,546,750	549,337,510	379,319,810	928,657,320
Garfield	58,648,156	6,696,031	65,344,187	22,593,930	87,938,117
Grant	146,903,935	844,134,703	991,038,638	495,081,216	1,486,119,854
Grays Harbor	95,840,140	527,489,415	623,329,555	975,191,023	1,598,520,578
Island	16,587,733	1,648,577,160	1,665,164,893	362,961,164	2,028,126,057
Jefferson	20,886,435	595,474,024	616,360,459	213,960,160	830,320,619
King	125,727,336	18,015,958,836	18,141,686,172	37,286,032,312	55,427,718,484
Kitsap	20,058,973	3,909,796,844	3,929,855,817	1,194,438,568	5,124,294,385
Kittitas	91,664,170	332,450,978	424,115,148	255,546,758	679,661,906
Klickitat	70,453,735	246,141,410	316,595,145	99,871,470	416,466,615
Lewis	81,753,250	860,392,327	942,145,577	491,913,641	1,434,059,218
Lincoln	230,863,720	58,719,630	289,583,350	87,158,390	376,741,740
Mason	34,688,405	1,112,923,555	1,147,611,960	197,827,075	1,345,439,035
Okanogan	75,160,176	440,183,916	515,344,092	252,995,379	768,339,471
Pacific	58,523,350	332,913,600	391,436,950	119,442,365	510,879,315
Pend Oreille	12,114,308	185,992,688	198,106,996	41,171,779	239,278,775
Pierce	103,945,656	7,282,635,668	7,386,581,324	6,114,499,059	13,501,080,383
San Juan	26,518,146	917,306,040	943,824,186	77,638,299	1,021,462,485
Skagit	168,752,015	1,082,025,046	1,250,777,061	1,018,210,770	2,268,987,831
Skamania	13,661,996	157,320,967	170,982,963	28,328,065	199,311,028
Snohomish	122,434,280	6,159,660,190	6,282,094,470	6,208,211,250	12,490,305,720
Spokane	163,226,600	3,667,735,305	3,830,961,905	4,233,088,870	8,064,050,775
Stevens	20,002,964	476,397,151	496,400,115	174,412,018	670,812,133
Thurston	55,481,142	2,111,417,193	2,166,898,335	1,783,315,588	3,950,213,923
Wahkiakum	18,398,610	44,296,280	62,694,890	7,785,800	70,480,690
Walla Walla	217,115,581	536,352,656	753,468,237	529,923,011	1,283,391,248
Whatcom	230,298,940	1,871,643,050	2,101,941,990	1,686,094,305	3,788,036,295
Whitman	305,299,630	57,939,400	363,239,030	349,044,930	712,283,960
Yakima	475,428,804	1,645,386,700	2,120,815,504	1,882,168,998	4,002,984,502
State Total	$4,075,927,582	$64,865,005,027	$68,940,932,609	$72,493,107,047	$141,434,039,656

[1] Includes forest lands and current use assessments at current use values.
[2] Includes outside platted and unplatted areas.
[3] Excludes value exempt from regular property tax levies due to the senior citizen exemption.

TABLE 26

1986 VALUATION OF CURRENT USE LAND BY COUNTY

Agricultural, Timber and Open Space Lands
Approved for Current Use Assessment

County	Applications in Effect on 1/1/86	Acres [1]	True and Fair Value	Current Use Value	Difference
Adams	1,977	1,020,154	$331,167,710	$159,361,880	$171,805,830
Asotin	230	265,936	49,207,030	14,118,870	35,088,160
Benton	832	544,188	266,837,170	74,313,340	192,523,830
Chelan	8	1,351	346,423	112,382	234,041
Clallam	658	23,922	75,172,028	8,922,568	66,249,460
Clark	2,715	89,630	254,607,070	14,606,750	240,000,320
Columbia	446	304,583	192,323,710	59,169,970	133,153,740
Cowlitz	312	14,700	24,559,009	4,402,366	20,156,643
Douglas	1,950	856,826	217,976,910	98,568,300	119,408,610
Ferry	143	46,674	13,476,978	2,646,279	10,830,699
Franklin	1,572	535,058	311,935,550	143,235,360	168,699,690
Garfield	560	323,565	164,998,860	48,499,639	116,499,221
Grant	1,584	593,425	300,408,697	114,884,973	185,523,724
Grays Harbor	339	20,087	27,166,130	5,523,967	21,642,163
Island	337	15,614	55,368,311	4,786,948	50,601,363
Jefferson	152	5,193	14,787,995	2,840,280	11,947,715
King	929	34,066	190,008,300	35,367,535	154,640,765
Kitsap	140	4,557	25,745,420	6,723,224	19,022,196
Kittitas	725	213,132	146,028,830	41,062,350	104,966,480
Klickitat	1,000	525,112	133,814,960	35,486,885	98,328,075
Lewis	1,042	60,547	79,201,650	12,724,600	66,477,050
Lincoln	2,792	1,316,365	596,490,660	199,515,480	396,975,180
Mason	280	11,901	21,602,040	2,962,870	18,639,170
Okanogan	1,301	597,420	174,975,313	47,393,170	127,582,143
Pacific	163	14,506	19,509,735	6,268,425	13,241,310
Pend Oreille	214	26,053	9,818,544	2,063,419	7,755,125
Pierce	1,012	37,644	146,231,825	30,935,617	115,296,208
San Juan	440	14,775	57,012,430	10,633,790	46,378,640
Skagit	2,445	109,999	272,244,800	71,094,425	201,150,375
Skamania	138	4,539	10,433,550	1,969,445	8,464,105
Snohomish	1,138	58,554	183,364,000	45,394,250	137,969,750
Spokane	2,295	538,488	498,087,560	82,738,780	415,348,780
Stevens	77	15,758	5,273,540	1,708,180	3,565,360
Thurston	623	42,793	78,743,810	7,514,842	71,228,968
Wahkiakum	108	7,656	6,057,250	2,266,880	3,790,370
Walla Walla	1,323	682,295	426,192,055	186,048,546	240,143,509
Whatcom	2,613	117,071	333,594,700	78,255,980	255,338,720
Whitman	2,325	1,259,591	1,026,625,950	228,222,880	798,403,070
Yakima	3,124	391,684	674,296,450	327,805,130	346,491,320
State Total	40,062	10,745,412	$7,415,712,953	$2,220,151,075	$5,195,561,878

[1] Acreage, as reported, is prior to any changes ordered by the County Boards of Equalization.

TABLE 27

1986 VALUATION OF FOREST LAND

Privately-Owned Classified and Designated Forest Land by County

County	Classified		Designated		Total Value
	Acres [1]	Value	Acres [1]	Value	
Adams	---	---	---	---	---
Asotin	20,710	$345,520	---	---	$345,520
Benton	---	---	---	---	---
Chelan	87,293	1,324,074	---	---	1,324,074
Clallam	296,010	22,378,269	17,960	$1,459,746	23,838,015
Clark	32,912	3,291,100	45,702	4,786,820	8,077,920
Columbia	25,572	599,280	---	---	599,280
Cowlitz	512,325	49,702,230	1,477	166,440	49,868,670
Douglas	---	---	---	---	---
Ferry	132,334	1,852,621	---	---	1,852,621
Franklin	---	---	---	---	---
Garfield	1,479	33,907	---	---	33,907
Grant	---	---	---	---	---
Grays Harbor	675,695	74,273,133	18,513	2,211,180	76,484,313
Island	2,932	215,493	12,497	923,874	1,139,367
Jefferson	166,432	12,762,470	15,485	1,243,585	14,006,055
King	250,818	17,890,939	88,379	8,598,962	26,489,901
Kitsap	17,519	1,683,953	34,735	3,145,118	4,829,071
Kittitas	270,649	5,655,100	12,617	373,100	6,028,200
Klickitat	277,314	10,156,685	230	7,400	10,164,085
Lewis	716,035	68,871,900	1,615	156,750	69,028,650
Lincoln	---	---	---	---	---
Mason	234,582	21,862,545	49,495	4,181,940	26,044,485
Okanogan	66,451	874,929	15,443	230,643	1,105,572
Pacific	429,122	44,066,945	9,021	775,970	44,842,915
Pend Oreille	116,599	3,555,374	98,744	2,879,703	6,435,077
Pierce	209,948	17,933,985	70,397	6,955,643	24,889,628
San Juan	---	---	17,722	994,990	994,990
Skagit	237,683	19,269,210	13,555	1,578,970	20,848,180
Skamania	117,442	8,784,522	1,404	122,179	8,906,701
Snohomish	119,550	9,136,210	43,988	5,113,380	14,249,590
Spokane	---	---	89,509	3,130,200	3,130,200
Stevens	686,110	15,087,568	2,004	42,291	15,129,859
Thurston	68,554	6,126,330	77,602	7,380,450	13,506,780
Wahkiakum	106,495	11,816,560	487	53,920	11,870,480
Walla Walla	1,559	46,162	2,529	64,607	110,769
Whatcom	121,110	8,792,015	15,692	1,385,800	10,177,815
Whitman	---	---	---	---	---
Yakima	96,156	2,016,950	2,069	44,390	2,061,340
State Total	6,097,390	$440,405,979	764,871	$58,008,051	$498,414,030

[1] Acreage, where reported, is prior to any changes ordered by the County Boards of Equalization.

TABLE 28

OTHER 1986 PROPERTY VALUATION STATISTICS

New Property, Revaluation, and Senior Citizens Exempt Property

County	Senior Citizens [1]		New Property [2]	Revaluation
	Participants	Exempted Value		
Adams	161	$2,521,225	$7,664,300	($41,837,146)
Asotin	605	9,820,305	3,891,942	(1,183,595)
Benton	1,120	21,897,880	24,275,250	(35,812,430)
Chelan	1,055	20,676,721	42,197,066	46,595,552
Clallam	1,266	25,473,822	31,550,565	(3,483,313)
Clark	3,466	71,529,753	129,273,165	(1,222,754)
Columbia	137	2,156,790	1,585,580	5,111,600
Cowlitz	1,860	36,448,368	80,934,341	(120,028,108)
Douglas	407	7,456,530	13,951,032	33,261,748
Ferry	139	2,485,042	23,417,932	(2,984,347)
Franklin	353	6,614,410	12,112,100	(25,556,950)
Garfield	70	1,186,330	911,307	---
Grant	928	15,331,421	72,846,494	54,374,816
Grays Harbor	1,747	34,255,149	11,779,629	(32,682,531)
Island	647	14,857,797	44,751,706	54,653,466
Jefferson	643	14,197,145	12,534,183	327,152
King	13,363	348,360,680	1,572,974,243	2,810,859,636
Kitsap	1,707	40,363,013	127,584,995	---*
Kittitas	517	10,698,082	13,542,024	11,161,709
Klickitat	421	7,406,570	6,358,350	(1,458,435)
Lewis	1,467	31,152,240	32,430,400	(1,150,100)
Lincoln	177	2,416,210	4,009,734	9,955,500
Mason	772	16,362,305	39,943,635	(34,443,785)
Okanogan	931	16,863,312	20,299,111	15,702,762
Pacific	866	15,873,705	8,154,180	1,770,480
Pend Oreille	333	5,470,033	7,007,670	9,153,658
Pierce	6,753	147,610,129	407,242,891	103,257,244
San Juan	142	3,642,320	14,106,793	20,908,360
Skagit	1,643	34,668,420	56,686,019	(121,889,553)
Skamania	186	3,503,873	2,770,730	977,268
Snohomish	5,134	117,504,010	466,498,050	280,611,455
Spokane	7,012	135,538,638	127,334,900	135,753,189
Stevens	924	13,573,850	20,001,495	9,563,840
Thurston	1,990	38,675,436	122,400,171	3,279,197
Wahkiakum	101	1,611,740	494,220	(974,740)
Walla Walla	1,030	19,655,670	16,947,637	(6,706,304)
Whatcom	2,213	46,358,385	91,715,825	(51,782,895)
Whitman	345	5,447,730	8,314,590	8,517,360
Yakima	4,465	87,822,505	83,907,790	---
State Total	67,096	$1,437,487,544	$3,764,402,045	$3,132,598,406

[1] Qualifying participants whose income is $9,000 or less receive an exemption of $25,000 or 50 percent of their residence value, whichever is greater, while those with income between $9,001 and $12,000 receive an exemption of $20,000 or 30 percent of their residence value, whichever is greater, but no more than $40,000.

[2] Includes new construction (both real property and mobile homes) and other new property.

* Data not available from this county.

TABLE 29

1986 ASSESSED VALUATION OF PERSONAL PROPERTY BY COUNTY

County	Farm Machinery and Equipment	Industrial Machinery and Equipment	All Other Machinery and Equipment	Supplies and Materials (not for resale)
Adams	$38,825,657	---	$25,981,604	---
Asotin	4,120,178	$1,033,436	5,892,009	---
Benton	34,930,910	---	100,458,840	$4,381,930
Chelan	13,207,056	56,160,781	79,785,818	2,299,918
Clallam	1,698,026	16,402,136	35,349,528	3,534,343
Clark	11,051,125	166,338,855	138,382,460	12,711,945
Columbia	11,131,615	---	1,445,219	---
Cowlitz	1,481,391	54,969,585	47,550,332	38,820,699
Douglas	27,813,027	3,423,031	5,489,831	---
Ferry	1,955,230	5,477,320	908,760	---
Franklin	55,253,443	---	35,771,972	660,592
Garfield	9,780,107	8,793	1,498,321	---
Grant	81,163,810	28,875,305	47,090,691	7,533,806
Grays Harbor	3,874,210	45,674,470	33,521,230	9,945,350
Island	2,172,409	4,325,289	21,400,922	486,752
Jefferson	440,035	9,735,475	6,380,690	696,430
King	5,915,195	1,011,061,050	2,371,657,360	272,533,824
Kitsap	2,669,841	17,053,719	79,380,259	937,930
Kittitas	11,955,867	6,693,578	22,940,818	247,376
Klickitat	11,602,810	8,155,020	7,079,735	16,239,545
Lewis	10,870,630	88,387,245	46,342,410	4,193,100
Lincoln	48,029,014	---	5,187,041	---
Mason	693,670	19,956,825	17,999,415	2,407,545
Okanogan	20,676,853	7,532,932	28,397,873	120,416
Pacific	2,295,760	9,243,015	7,824,490	894,080
Pend Oreille	1,291,539	4,192,536	1,978,710	120,889
Pierce	9,678,591	242,464,359	337,858,786	14,704,028
San Juan	548,750	1,888,210	5,656,181	145,780
Skagit	12,561,720	2,530,630	93,207,473	14,426,413
Skamania	312,244	8,077,534	1,425,760	40,140
Snohomish	10,242,010	281,574,920	331,135,410	66,130,018
Spokane	25,247,985	180,794,115	317,659,340	590,000
Stevens	11,631,939	17,656,211	10,898,079	2,615,385
Thurston	6,121,309	26,592,790	82,963,005	45,954,177
Wahkiakum	1,205,400	1,898,540	840,310	59,620
Walla Walla	28,795,846	958,537	37,275,850	4,906,025
Whatcom	26,764,635	20,970,840	94,646,335	9,811,505
Whitman	67,700,720	---	18,450,160	---
Yakima	84,924,956	6,866,608	172,104,188	2,469,340
State Total	$700,635,513	$2,356,973,690	$4,679,817,215	$540,618,901

*Amount of exemption deducted from values in preceding columns.

TABLE 29, Cont.

1986 ASSESSED VALUATION OF PERSONAL PROPERTY BY COUNTY

Intra-County Public Utility Property	State Bid Timber	Improvements on Exempt Property	All Other Personal Property	Head of Household Exemption	Total Personal Property Assessed Value
---	---	---	$7,077	($61,517)	$64,752,821
---	---	---	4,798,270	---*	15,843,893
---	---	$59,285,030	34,130,120	(103,800)	233,083,030
---	---	1,700,095	16,567,586	(319,560)	169,401,694
---	$5,472,932	45,956,663	23,772,140	(144,900)	132,040,868
---	---	12,574,360	80,808,525	(359,100)	421,508,170
---	---	802,800	1,098,790	(64,451)	14,413,973
---	4,685,961	---	23,119,076	(135,600)	170,491,444
---	---	349,068	17,546,362	(48,474)	54,572,845
---	---	1,154,200	3,013,290	---*	12,508,800
---	---	10,716,865	15,051,205	(201,600)	117,252,477
---	---	3,038,210	1,143,025	(44,400)	15,424,056
---	---	5,175,252	1,748,076	(159,870)	171,427,070
$1,431,670	2,029,650	14,262,555	18,432,974	(210,900)	128,961,209
---	---	---	---	(72,900)	28,312,472
---	24,818,895	975,600	4,950,012	---*	47,997,137
---	3,574,238	72,874,632	211,874,967	(1,161,000)	3,948,330,266
7,456,590	347,798	10,197,636	3,342,732	(75,900)	121,310,605
---	725,330	664,930	2,895,256	(54,000)	46,069,155
501,150	---	1,036,520	870,675	(116,700)	45,368,755
---	---	---	22,671,100	(350,430)	172,114,055
---	---	321,300	3,500,564	(152,700)	56,885,219
---	94,000	19,506,430	4,273,295	(66,600)	64,864,580
---	1,463,103	6,004,504	17,453,948	(95,016)	81,554,613
68,260	4,886,880	3,681,690	5,759,995	(36,600)	34,617,570
---	---	128,462	2,503,663	(69,600)	10,146,199
---	1,140,743	45,076,325	309,725,539	(866,714)	959,781,657
16,565,451	---	602,760	1,517,160	(34,580)	26,889,712
---	---	36,064,659	28,166,066	(173,700)	186,783,261
---	2,915,093	4,536,310	---	(26,400)	17,280,681
---	---	43,517,920	148,245,930	(437,100)	880,409,108
15,928,900	---	6,756,700	47,636,800	(790,500)	593,823,340
---	925,510	2,587,606	21,915,047	(288,600)	67,941,177
---	---	15,987,376	---	(274,200)	177,344,457
41,500	308,730	---	774,670	(48,300)	5,080,470
---	---	---	1,774,251	(222,831)	73,487,678
13,745	2,927,175	19,833,545	39,426,265	(714,000)	213,680,045
---	---	11,114,790	7,947,370	---*	105,213,040
654,230	1,887,521	18,458,331	3,588,913	---*	290,954,087
$42,661,496	$58,203,559	$474,943,124	$1,132,050,734	($7,982,543)	$9,977,921,689

TABLE 30

1986 VALUATION OF STATE ASSESSED VESSELS

Commercial Boats Subject to Property Tax

County	Number	Actual Value	Apportioned Value	Ratio	Assessed Value
Asotin	1	$ 21,000	$ 21,000	74.8	$ 15,708
Benton	19	249,739	249,343	98.0	244,356
Chelan	12	315,485	315,485	81.1	255,858
Clallam	219	6,220,448	5,199,580	88.6	4,606,828
Clark	38	4,581,959	4,125,654	96.9	3,997,759
Cowlitz	151	3,788,631	3,727,347	89.1	3,321,066
Douglas	1	1,980	1,980	92.8	1,837
Franklin	3	101,456	14,056	86.8	12,200
Garfield	1	17,343	17,343	91.9	15,938
Grant	8	148,040	148,040	87.9	130,127
Grays Harbor	509	15,001,901	13,628,240	96.5	13,151,252
Island	143	3,750,059	3,565,773	100.0	3,565,773
Jefferson	121	3,966,772	3,720,142	100.0	3,720,142
King	1,791	318,379,634	218,089,516	100.0	218,089,516
Kitsap	245	5,978,150	5,369,637	100.0	5,369,637
Kittitas	1	12,000	12,000	98.2	11,784
Klickitat	4	1,146,448	916,130	93.5	856,582
Lewis	11	136,235	122,235	93.4	114,167
Mason	31	975,394	975,363	87.1	849,541
Pacific	312	5,960,061	5,661,236	79.7	4,512,005
Pierce	370	16,747,127	15,818,452	100.0	15,818,452
San Juan	120	2,807,731	2,462,531	70.4	1,733,621
Skagit	433	32,654,021	20,348,994	99.9	20,328,645
Snohomish	366	127,362,311	11,246,585	96.4	10,841,708
Spokane	5	43,790	43,790	95.3	41,731
Stevens	2	28,462	28,462	100.0	28,462
Thurston	52	1,061,963	1,039,275	96.9	1,007,058
Wahkiakum	87	1,140,253	1,104,947	72.8	804,402
Walla Walla	10	78,652	78,652	88.2	69,371
Whatcom	660	29,171,006	25,089,090	99.9	25,064,001
Yakima	7	35,035	35,035	97.9	34,299
TOTAL	5,783	$581,883,086	$343,175,913		$338,613,826

TABLE 31

1986 ASSESSED & ACTUAL VALUE OF TAXABLE REAL & PERSONAL PROPERTY AND COMPUTATION OF 1986 STATE PROPERTY TAX LEVY

County	Real Property				
	Assessed Value			Real Property Ratio	Actual Value
	Local	State	Total		
Adams	$448,050,485	$25,298,693	$473,349,178	93.8	$504,636,650
Asotin	285,221,245	1,344,391	286,565,636	88.2	324,904,349
Benton	2,571,428,740	40,263,075	2,611,691,815	96.4	2,709,223,874
Chelan	1,395,318,280	22,240,210	1,417,558,490	89.1	1,590,374,736
Clallam	1,556,792,871	5,566,684	1,562,359,555	100.0	1,562,359,555
Clark	6,082,135,284	24,799,920	6,106,935,204	100.0	6,106,935,204
Columbia	132,803,840	1,837,730	134,641,570	94.6	142,327,241
Cowlitz	2,803,576,178	25,501,211	2,835,077,389	100.0	2,835,077,389
Douglas	706,215,920	4,167,790	710,383,710	97.2	730,847,438
Ferry	140,534,351	2,544,749	143,079,100	99.4	143,942,757
Franklin	928,657,320	27,115,513	955,772,833	97.4	981,286,276
Garfield	87,938,117	149,717	88,087,834	93.4	94,312,456
Grant	1,486,113,854	16,363,213	1,502,463,067	90.0	1,669,425,630
Grays Harbor	1,598,520,578	11,822,199	1,610,342,777	100.0	1,610,342,777
Island	2,028,126,057	3,609,213	2,031,735,270	100.0	2,031,735,270
Jefferson	830,320,613	2,170,401	832,491,020	93.2	839,204,657
King	55,427,718,484	429,153,632	55,856,872,116	95.0	58,796,707,491
Kitsap	5,124,234,385	16,734,862	5,141,083,247	93.6	5,492,616,717
Kittitas	679,661,906	13,355,909	693,017,815	99.6	695,801,019
Klickitat	416,466,615	22,767,833	439,234,448	94.3	462,839,250
Lewis	1,434,059,218	43,148,762	1,477,207,980	100.0	1,477,207,980
Lincoln	376,741,740	23,944,780	400,686,520	93.3	426,716,209
Mason	1,345,439,035	2,177,949	1,347,616,984	100.0	1,347,616,984
Okanogan	768,339,471	10,151,984	778,491,455	93.8	829,948,246
Pacific	510,879,315	2,293,881	513,173,196	91.3	562,073,599
Pend Oreille	233,278,775	870,120	240,148,895	90.6	265,065,006
Pierce	13,501,080,383	73,883,906	13,574,964,289	97.0	13,994,808,545
San Juan	1,021,462,485	135,092	1,021,597,577	99.4	1,027,764,162
Skagit	2,268,987,831	27,689,432	2,296,677,263	99.2	2,315,198,854
Skamania	199,311,028	12,996,872	212,307,900	98.9	214,669,262
Snohomish	12,490,305,720	73,470,361	12,563,776,081	96.9	12,965,713,190
Spokane	8,064,050,775	100,589,292	8,164,640,067	94.8	8,612,489,522
Stevens	670,812,133	8,261,378	679,073,511	95.6	710,327,940
Thurston	3,950,213,923	25,195,005	3,975,408,928	91.8	4,330,510,815
Wahkiakum	70,480,690	290,764	70,771,454	83.7	84,553,708
Walla Walla	1,283,391,248	18,425,921	1,301,817,169	94.6	1,376,128,086
Whatcom	3,788,036,295	29,011,777	3,817,048,072	100.0	3,817,048,072
Whitman	712,283,960	19,445,083	731,729,043	81.9	893,442,055
Yakima	4,002,984,502	24,756,305	4,027,740,807	97.9	4,114,137,699
STATE TOTAL	$141,434,039,656	$1,193,605,609	$142,627,645,265	95.9	$148,690,920,670

(Part 2 of 3)

TABLE 31, Cont.

1986 ASSESSED & ACTUAL VALUE OF TAXABLE REAL & PERSONAL PROPERTY AND COMPUTATION OF 1986 STATE PROPERTY TAX LEVY

County	Personal Property				
	Assessed Value			Personal Property Ratio	Actual Value
	Local	State	Total		
Adams	$64,752,821	$38,403,614	$103,156,435	90.2	$114,364,119
Asotin	15,843,893	10,688,617	26,532,510	74.8	35,471,270
Benton	233,083,030	157,440,092	390,523,122	98.0	398,492,982
Chelan	169,401,694	36,003,355	205,405,049	81.1	253,273,797
Clallam	132,040,868	36,072,445	168,113,313	88.6	189,744,146
Clark	421,508,170	169,627,476	591,135,646	96.9	610,047,106
Columbia	14,413,973	9,838,711	24,252,684	93.5	25,938,699
Cowlitz	170,491,444	71,196,869	241,688,313	89.1	271,255,121
Douglas	54,572,845	14,174,038	68,746,883	92.8	74,080,693
Ferry	12,508,800	13,867,146	26,375,946	100.0	26,375,946
Franklin	117,252,477	52,325,718	169,578,195	86.8	195,366,584
Garfield	15,424,056	5,012,316	20,436,372	91.9	22,237,619
Grant	171,427,070	39,013,349	210,440,419	87.9	239,408,895
Grays Harbor	128,961,209	153,688,485	282,649,694	96.5	292,901,237
Island	28,312,472	62,716,588	91,029,060	100.0	91,029,060
Jefferson	47,997,137	28,575,836	76,572,973	100.0	76,572,973
King	3,948,330,266	2,248,566,628	6,196,896,894	100.0	6,196,896,894
Kitsap	121,310,605	172,947,913	294,258,518	100.0	294,258,518
Kittitas	46,069,155	41,687,498	87,756,653	98.2	89,365,227
Klickitat	45,368,755	29,753,904	75,122,659	93.5	80,345,090
Lewis	172,114,055	209,342,828	381,456,883	93.4	408,412,080
Lincoln	56,885,219	46,497,227	103,382,446	99.9	103,485,932
Mason	64,864,580	18,615,907	83,480,487	67.1	95,844,417
Okanogan	81,554,613	31,834,537	113,389,150	87.6	129,439,669
Pacific	34,617,570	13,571,880	48,189,450	79.7	60,463,551
Pend Oreille	10,146,199	8,156,668	18,302,867	85.9	21,307,179
Pierce	959,781,657	445,618,696	1,405,400,353	100.0	1,405,400,353
San Juan	26,889,712	2,240,306	29,130,018	70.4	41,377,866
Skagit	186,783,261	187,874,325	374,657,586	99.9	375,032,619
Skamania	17,280,681	45,496,106	62,776,787	92.5	67,866,797
Snohomish	880,409,108	351,708,237	1,232,117,345	96.4	1,278,130,026
Spokane	593,823,340	408,428,073	1,002,251,413	95.3	1,051,680,391
Stevens	67,941,177	149,246,436	217,187,613	100.0	217,187,613
Thurston	177,344,457	188,283,316	365,627,773	96.9	377,324,843
Wahkiakum	5,080,470	3,145,618	8,226,088	72.8	11,299,571
Walla Walla	73,487,678	84,760,572	158,248,250	88.2	179,419,785
Whatcom	213,680,045	240,649,824	454,329,869	99.9	454,784,654
Whitman	105,213,040	113,458,500	218,671,540	100.0	218,671,540
Yakima	290,954,087	184,299,117	475,253,204	97.9	485,447,604
STATE TOTAL	$9,977,921,689	$6,124,828,771	$16,102,750,460	97.2	$16,560,002,466

TABLE 31, Cont.

1986 ASSESSED & ACTUAL VALUE OF TAXABLE REAL & PERSONAL PROPERTY AND COMPUTATION OF 1986 STATE PROPERTY TAX LEVY

County	Combined Indicated Ratio	Total Actual Value of All Taxable Property	1986 State Property Tax Levy [1]	1986 Levy Rate as Applied to Local Tax Base[2]	Total Assessed Value of All Taxable Property (Local Tax Base)	Percent of Tax Base
Adams	93.1	$619,000,769	$2,228,403	$3.865	$576,505,613	0.36
Asotin	86.9	360,375,619	1,297,352	4.144	313,098,146	0.20
Benton	96.6	3,107,716,856	11,187,781	3.727	3,002,214,937	1.89
Chelan	88.0	1,844,248,533	6,639,295	4.091	1,622,363,539	1.02
Clallam	98.8	1,752,103,701	6,307,573	3.645	1,730,472,868	1.09
Clark	99.7	6,716,982,310	24,181,136	3.610	6,698,070,850	4.22
Columbia	94.4	168,265,940	605,757	3.812	158,834,254	0.10
Cowlitz	99.0	3,106,332,510	11,182,797	3.635	3,076,765,702	1.94
Douglas	96.8	804,928,131	2,897,741	3.719	779,130,593	0.49
Ferry	99.5	170,318,703	613,147	3.618	169,455,046	0.11
Franklin	95.6	1,176,652,860	4,235,950	3.764	1,125,351,028	0.71
Garfield	93.1	116,550,075	419,580	3.866	108,524,206	0.07
Grant	89.7	1,908,834,525	6,871,804	4.012	1,712,923,486	1.08
Grays Harbor	99.5	1,303,244,014	6,851,678	3.619	1,892,992,471	1.19
Island	100.0	2,122,764,330	7,641,952	3.600	2,122,764,330	1.34
Jefferson	99.3	915,777,630	3,296,799	3.627	909,063,993	0.57
King	95.5	64,993,604,385	233,976,976	3.771	62,053,769,010	39.09
Kitsap	93.9	5,786,875,235	20,832,751	3.833	5,435,347,765	3.42
Kittitas	99.4	785,166,246	2,826,598	3.620	780,774,468	0.49
Klickitat	94.7	543,184,340	1,955,464	3.802	514,357,107	0.32
Lewis	98.6	1,885,620,060	6,788,232	3.652	1,858,664,863	1.17
Lincoln	95.1	530,202,141	1,908,728	3.787	504,068,966	0.32
Mason	99.1	1,443,461,401	5,196,461	3.631	1,431,097,471	0.90
Okanogan	93.0	959,387,915	3,453,796	3.872	891,880,605	0.56
Pacific	90.2	622,537,150	2,241,134	3.992	561,362,646	0.35
Pend Oreille	90.3	286,372,185	1,030,940	3.989	258,451,762	0.16
Pierce	97.3	15,400,208,898	55,440,752	3.701	14,980,364,642	9.44
San Juan	98.3	1,069,142,028	3,848,911	3.663	1,050,727,595	0.66
Skagit	99.3	2,690,231,473	9,684,833	3.625	2,671,334,849	1.68
Skamania	97.4	282,536,059	1,017,130	3.698	275,084,687	0.17
Snohomish	96.9	14,243,843,216	51,277,836	3.717	13,795,893,426	8.69
Spokane	94.9	9,664,169,913	34,791,012	3.795	9,166,891,480	5.78
Stevens	96.6	927,515,553	3,339,056	3.726	896,261,124	0.56
Thurston	92.2	4,707,835,658	16,948,208	3.904	4,341,036,701	2.73
Wahkiakum	82.4	95,853,279	345,072	4.368	78,997,542	0.05
Walla Walla	93.9	1,555,547,871	5,599,972	3.835	1,460,065,419	0.92
Whatcom	100.0	4,271,832,726	15,378,598	3.600	4,271,377,941	2.69
Whitman	85.5	1,112,113,595	4,003,609	4.213	950,400,583	0.60
Yakima	97.9	4,599,585,303	16,558,507	3.677	4,502,994,011	2.84
STATE TOTAL	96.1	$165,250,923,136	$594,903,321	$3.748	$158,730,395,725	100.00

1 The total actual value of taxable property is multiplied by the statewide levy rate of $3.60 per $1,000 of actual value.
2 Approximate actual state levy rate (dollars per $1,000 assessed value) based on local assessment level.

STATE-ASSESSED UTILITY VALUATIONS

Table 32 - Summary of Public Service Company Values, 1984 and 1985 Values by Type of Utility

1986 Actual and Equalized Assessed Values of Utilities:

Table 33 - Air Transportation Companies

Table 34 - Electric Light and Power Companies

Table 35 - Gas Companies

Table 36 - Motor Vehicle Transportation Companies (Common Carrier - Freight)

Table 37 - Motor Vehicle Transportation Companies (Common Carrier - Passenger)

Table 38 - Pipeline Companies

Table 39 - Private Car Companies

Table 40 - Railroad Companies

Table 41 - Telegraph Companies

Table 42 - Telephone Companies

Table 43 - Water Transportation Companies

Table 44 - Recapitulation of Public Utility Companies by County

TABLE 32

SUMMARY OF PUBLIC SERVICE COMPANY VALUES

1985 and 1986 Values by Type of Utility

Category	1985 Values			1986 Values		
	Firms	Actual	Equalized	Firms	Actual	Equalized
TRANSPORTATION						
Railroad.....	8	$493,217,978	$461,262,426	5	$527,639,919	$501,730,007
Private Car.....	220	133,967,700	126,287,186	221	105,932,135	100,587,337
Air.....	41	448,107,375	444,566,698	42	408,751,375	404,986,746
Watercraft.....	15	70,480,002	66,735,784	14	61,087,494	56,585,948
Motor Vehicle....	52	47,446,622	44,833,543	48	53,722,074	51,506,133
Pipeline.....	6	311,015,011	297,097,841	6	307,449,993	295,962,541
Subtotal.....	342	$1,504,234,688	$1,440,783,478	336	$1,464,582,990	$1,411,358,712
COMMUNICATION						
Telephone.....	29	$2,875,304,016	$2,771,601,360	31	$3,147,739,992	$3,061,769,737
Telegraph.....	1	7,665,012	7,523,669	1	8,000,003	7,887,773
Subtotal.....	30	$2,882,969,028	$2,779,125,029	32	$3,155,739,995	$3,069,657,510
ENERGY						
Electric.....	15	$1,941,695,918	$1,865,783,251	15	$2,102,201,918	$2,051,266,923
Gas.....	4	420,300,004	406,886,888	4	458,099,996	447,537,409
Subtotal.....	19	$2,361,995,922	$2,272,670,139	19	$2,560,301,914	$2,498,804,332
TOTAL.....	391	$6,749,199,638	$6,492,578,646	387	$7,180,624,899	$6,979,820,554

TABLE 33
AIR TRANSPORTATION COMPANIES

U80CP ASSESSMENT OF OPERATING PROPERTY OF AIR TRANSPORTATION COMPANIES -- STATE OF WASHINGTON, YEAR 1986

COUNTY	REAL-PROPERTY RATIO	REAL-PROPERTY ACTUAL	REAL-PROPERTY EQUALIZED	PERSONAL-PROPERTY RATIO	PERSONAL-PROPERTY ACTUAL	PERSONAL-PROPERTY EQUALIZED	TOTAL-REAL-AND-PERSONAL ACTUAL	TOTAL-REAL-AND-PERSONAL EQUALIZED
AIRBORNE EXPRESS INC								
KING	95.0			100.0	365,000	365,000	365,000	365,000
AIRCAL INC								
KING	95.0			100.0	10,330,000	10,330,000	10,330,000	10,330,000
AIR CANADA								
KING	95.0			100.0	28,875	28,875	28,875	28,875
ALASKA AIRLINES INC								
FRANKLIN	97.4			86.8	253,308	219,871	253,308	219,871
KING	95.0	30,926,385	29,380,066	100.0	77,600,690	77,600,690	108,527,075	108,980,756
SPOKANE	94.8			95.3	1,619,617	1,543,495	1,619,617	1,543,495
TOTAL		30,926,385	29,380,066		79,473,615	79,364,056	110,400,000	108,744,122
AMERICAN AIRLINES INC								
KING	95.0			100.0	9,000,000	9,000,000	9,000,000	9,000,000
AMERIJET INTL INC								
KING	95.0			100.0	210,000	210,000	210,000	210,000
BRITISH AIRWAYS - PLC								
KING	95.0			100.0	416,500	416,500	416,500	416,500
CALIFORNIA AIR CHARTER								
KING	95.0			100.0	415,051	415,051	415,051	415,051
SPOKANE	94.8			95.3	24,949	23,776	24,949	23,776
TOTAL					440,000	438,827	440,000	438,827
COMPANIA MEXICANA DE AVIA S A								
KING	95.0			100.0	600,000	600,000	600,000	600,000
CONTINENTAL AIRLINES INC								
KING	95.0			100.0	8,200,000	8,200,000	8,200,000	8,200,000
DELTA AIR LINES INC								
CLARK	100.0			96.9	34,752	33,675	34,752	33,675
FRANKLIN	97.4			86.8	7,350	6,380	7,350	6,380
KING	95.0			100.0	14,473,215	14,473,215	14,473,215	14,473,215
KITSAP	93.6			100.0	20,542	20,542	20,542	20,542
PIERCE	97.0			100.0	105,010	105,010	105,010	105,010
SKAGIT	99.2			99.9	10,210	10,200	10,210	10,200
SNOHOMISH	96.9			96.4	27,988	26,981	27,988	26,981
SPOKANE	94.8			95.3	58,439	55,692	58,439	55,692
THURSTON	91.8			96.9	8,440	8,178	8,440	8,178
WALLA WALLA	94.6			88.2	15,867	13,995	15,867	13,995
WHATCOM	100.0			99.9	24,233	24,209	24,233	24,209
YAKIMA	97.9			97.9	13,954	13,661	13,954	13,661
TOTAL					14,800,000	14,791,738	14,800,000	14,791,738
DHL AIRWAYS INC								
KING	95.0			100.0	1,100,000	1,100,000	1,100,000	1,100,000
EASTERN AIR LINES INC								
KING	95.0			100.0	6,000,000	6,000,000	6,000,000	6,000,000
EMERY AIR FREIGHT CORP								
KING	95.0			100.0	2,133,283	2,133,283	2,133,283	2,133,283
SPOKANE	94.8			95.3	166,717	158,881	166,717	158,881
TOTAL					2,300,000	2,292,164	2,300,000	2,292,164
EVERGREEN INTERNATIONAL AIRLINES INC								
GRANT	90.0			87.0	1,526	1,341	1,526	1,341
KING	95.0			100.0	1,094,333	1,094,333	1,094,333	1,094,333
SPOKANE	94.8			95.3	4,141	3,946	4,141	3,946
TOTAL					1,100,000	1,099,620	1,100,000	1,099,620

TABLE 33, Cont.
AIR TRANSPORTATION COMPANIES

U80CP ASSESSMENT OF OPERATING PROPERTY OF AIR TRANSPORTATION COMPANIES -- STATE OF WASHINGTON, YEAR 1986

COUNTY	REAL-PROPERTY RATIO	REAL-PROPERTY ACTUAL	REAL-PROPERTY EQUALIZED	PERSONAL-PROPERTY RATIO	PERSONAL-PROPERTY ACTUAL	PERSONAL-PROPERTY EQUALIZED	TOTAL-REAL-AND-PERSONAL ACTUAL	TOTAL-REAL-AND-PERSONAL EQUALIZED
FEDERAL EXPRESS CORP								
BENTON	96.4			98.0	6,328	6,201	6,328	6,201
KING	95.0			100.0	2,066,068	2,066,068	2,066,068	2,066,068
PIERCE	97.0			100.0	80,317	80,317	80,317	80,317
SPOKANE	94.8			95.3	702,662	669,637	702,662	669,637
WHATCOM	100.0			99.9	42,066	42,024	42,066	42,024
YAKIMA	97.9			97.9	2,559	2,505	2,559	2,505
TOTAL					2,900,000	2,866,752	2,900,000	2,866,752
FINNAIR								
KING	95.0			100.0	32,000	32,000	32,000	32,000
FLYING TIGER LINE INC THE								
KING	95.0			100.0	2,899,250	2,899,250	2,899,250	2,899,250
PIERCE	97.0			100.0	50,750	50,750	50,750	50,750
TOTAL					2,950,000	2,950,000	2,950,000	2,950,000
FRONTIER AIRLINES INC								
KING	95.0			100.0	4,697,614	4,697,614	4,697,614	4,697,614
SPOKANE	94.8			95.3	2,002,386	1,908,274	2,002,386	1,908,274
TOTAL					6,700,000	6,605,888	6,700,000	6,605,888
GREAT AMERICAN AIRWAYS INC								
FRANKLIN	97.4			86.8	27,483	23,855	27,483	23,855
KING	95.0			100.0	53,168	53,168	53,168	53,168
SPOKANE	94.8			95.3	25,965	24,745	25,965	24,745
YAKIMA	97.9			97.9	9,384	9,187	9,384	9,187
TOTAL					116,000	110,955	116,000	110,955
HARBOR AIRLINES INC								
ISLAND	100.0	150,000	150,000	100.0	15,700	15,700	165,700	165,700
KING	95.0			100.0	7,300	7,300	7,300	7,300
TOTAL		150,000	150,000		23,000	23,000	173,000	173,000
HAWAIIAN AIRLINES INC								
KING	95.0			100.0	1,746,553	1,746,553	1,746,553	1,746,553
YAKIMA	97.9			97.9	3,447	3,375	3,447	3,375
TOTAL					1,750,000	1,749,928	1,750,000	1,749,928
HORIZON AIR INDUSTRIES INC								
DOUGLAS	97.2			92.8	483,348	448,547	483,348	448,547
FRANKLIN	97.4			86.8	3,732,902	3,240,159	3,732,902	3,240,159
GRANT	90.0			87.9	66,935	58,836	66,935	58,836
KING	95.0			100.0	8,042,119	8,042,119	8,042,119	8,042,119
SPOKANE	94.8			95.3	962,656	917,411	962,656	917,411
WALLA WALLA	94.6			88.2	187,416	165,301	187,416	165,301
WHITMAN	81.9			100.0	455,738	455,738	455,738	455,738
YAKIMA	97.9			97.9	1,468,886	1,438,039	1,468,886	1,438,039
TOTAL					15,400,000	14,766,150	15,400,000	14,766,150
REPUBLIC AIRLINES INC								
KING	95.0			100.0	5,450,000	5,450,000	5,450,000	5,450,000
METHOW AVIATION INC								
KING	95.0			100.0	229,350	229,350	229,350	229,350
SNOHOMISH	96.9			96.4	10,650	10,267	10,650	10,267
TOTAL					240,000	239,617	240,000	239,617
JAPAN AIR LINES CO LTD								
KING	95.0			100.0	490,000	490,000	490,000	490,000
NORTHWEST AIRLINES INC								
KING	95.0			100.0	53,969,390	53,969,390	53,969,390	53,969,390
PIERCE	97.0			100.0	17,520	17,520	17,520	17,520
SPOKANE	94.8			95.3	7,613,090	7,255,275	7,613,090	7,255,275
TOTAL					61,600,000	61,242,185	61,600,000	61,242,185

TABLE 33, Cont.
AIR TRANSPORTATION COMPANIES

U80CP ASSESSMENT OF OPERATING PROPERTY OF AIR TRANSPORTATION COMPANIES -- STATE OF WASHINGTON, YEAR 1986

COUNTY	REAL-PROPERTY RATIO	REAL-PROPERTY ACTUAL	REAL-PROPERTY EQUALIZED	PERSONAL-PROPERTY RATIO	PERSONAL-PROPERTY ACTUAL	PERSONAL-PROPERTY EQUALIZED	TOTAL-REAL-AND-PERSONAL ACTUAL	TOTAL-REAL-AND-PERSONAL EQUALIZED
PACIFIC SOUTHWEST AIRLINES								
FRANKLIN	97.4			86.8	151,028	131,092	151,028	131,092
KING	95.0			100.0	17,252,502	17,252,502	17,252,502	17,252,502
SPOKANE	94.8			95.3	2,860,072	2,725,649	2,860,072	2,725,649
WHATCOM	100.0			99.9	713,697	712,983	713,697	712,983
YAKIMA	97.9			97.9	222,701	218,024	222,701	218,024
TOTAL					21,200,000	21,040,250	21,200,000	21,040,250
PACIFIC WESTERN AIRLINES LTD								
KING	95.0			100.0	615,000	615,000	615,000	615,000
PAN AMERICAN WORLD AIRWAYS INC								
KING	95.0			100.0	2,700,000	2,700,000	2,700,000	2,700,000
REEVE ALEUTIAN AIRWAYS INC								
KING	95.0			100.0	222,000	222,000	222,000	222,000
SALAIR INC								
KING	95.0			100.0	42,769	42,769	42,769	42,769
SPOKANE	94.8			95.3	387,231	369,031	387,231	369,031
TOTAL					430,000	411,800	430,000	411,800
SAN JUAN AIR SERVICES INC								
CLALLAM	100.0			88.6	617,070	546,724	617,070	546,724
GRAYS HARBOR	100.0			96.5	30,391	29,327	30,391	29,327
KING	95.0			100.0	1,185,698	1,185,698	1,185,698	1,185,698
SAN JUAN	99.4			70.4	220,804	155,446	220,804	155,446
SKAGIT	99.2			99.9	5,470	5,465	5,470	5,465
WHATCOM	100.0			99.9	740,567	739,826	740,567	739,826
TOTAL					2,800,000	2,662,486	2,800,000	2,662,486
SUN WORLD INTL AIRWAYS								
SPOKANE	94.8			95.3	762,000	726,186	762,000	726,186
SCANDINAVIAN AIRLINES OF N AMER INC								
KING	95.0			100.0	1,210,000	1,210,000	1,210,000	1,210,000
AIR SPECIALITIES CORP								
KING	95.0			100.0	3,750,000	3,750,000	3,750,000	3,750,000
TRANSAMERICA AIRLINES INC								
KING	95.0			100.0	21,000	21,000	21,000	21,000
TRANS WORLD AIRLINES INC								
KING	95.0			100.0	7,150,000	7,150,000	7,150,000	7,150,000
THAI AIRWAYS INTERNATIONAL LTD								
KING	95.0			100.0	1,500,000	1,500,000	1,500,000	1,500,000
UNITED AIR LINES INC								
ASOTIN	88.2			74.8	7,020	5,255	7,026	5,255
BENTON	96.4			98.0	111,099	108,877	111,099	108,877
CHELAN	89.1			81.1	48,743	39,530	48,743	39,530
CLALLAM	100.0			88.6	35,170	31,161	35,170	31,161
CLARK	100.0			96.9	234,932	227,650	234,932	227,650
COWLITZ	100.0			89.1	20,639	18,390	20,638	18,390
DOUGLAS	97.2			92.8	13,174	12,225	13,174	12,225
FRANKLIN	97.4			86.8	42,596	36,973	42,596	36,973
GRANT	90.0			87.9	18,005	15,826	18,005	15,826
GRAYS HARBOR	100.0			96.5	17,565	16,950	17,565	16,950
ISLAND	100.0			100.0	4,831	4,831	4,831	4,831
KING	95.0			100.0	67,419,146	67,419,146	67,419,146	67,419,146
KITSAP	93.6			100.0	92,215	92,215	92,215	92,215
KITTITAS	99.6			98.2	11,417	11,211	11,417	11,211
LEWIS	100.0			93.4	21,078	19,686	21,078	19,686
MASON	100.0			87.1	11,417	9,944	11,417	9,944
OKANOGAN	93.8			87.9	9,661	8,463	9,661	8,463
PACIFIC	91.3			70.7	8,343	6,649	8,343	6,649
PIERCE	97.0			100.0	345,590	345,590	345,590	345,590

TABLE 33, Cont.
AIR TRANSPORTATION COMPANIES

U80CP ASSESSMENT OF OPERATING PROPERTY OF AIR TRANSPORTATION COMPANIES -- STATE OF WASHINGTON, YEAR 1986

COUNTY	REAL-PROPERTY RATIO	REAL-PROPERTY ACTUAL	REAL-PROPERTY EQUALIZED	PERSONAL-PROPERTY RATIO	PERSONAL-PROPERTY ACTUAL	PERSONAL-PROPERTY EQUALIZED	TOTAL-REAL-AND-PERSONAL ACTUAL	TOTAL-REAL-AND-PERSONAL EQUALIZED
UNITED AIR LINES INC								
SAN JUAN	99.4			70.4	8,343	5,873	8,343	5,873
SKAGIT	99.2			99.9	35,569	35,534	35,569	35,534
SNOHOMISH	96.9			96.4	217,805	209,964	217,805	209,964
SPOKANE	94.8			95.3	2,670,106	2,544,611	2,670,106	2,544,611
STEVENS	95.6			100.0	9,222	9,222	9,222	9,222
THURSTON	91.8			96.9	70,699	68,507	70,699	68,507
WALLA WALLA	94.6			88.2	35,569	31,372	35,569	31,372
WHATCOM	100.0			99.9	22,395	22,373	22,395	22,373
WHITMAN	81.9			100.0	48,304	48,304	48,304	48,304
YAKIMA	97.9			97.9	109,341	107,045	109,341	107,045
TOTAL					71,700,000	71,513,377	71,700,000	71,513,377
UNITED PARCEL SERVICE								
KING	95.0			100.0	1,600,000	1,600,000	1,600,000	1,600,000
WESTERN AIR LINES INC								
FRANKLIN	97.4			86.8	1,265,721	1,098,646	1,265,721	1,098,646
KING	95.0	1,971,964	1,873,366	100.0	23,294,219	23,294,219	25,266,183	25,167,585
SPOKANE	94.8			95.3	3,468,096	3,305,095	3,468,096	3,305,095
TOTAL		1,971,964	1,873,366		28,028,036	27,697,960	30,000,000	29,571,326
GRAND TOTAL		33,048,349	31,403,432		375,703,026	373,583,314	408,751,375	404,986,746

TABLE 34
ELECTRIC LIGHT AND POWER COMPANIES

U80CP ASSESSMENT OF OPERATING PROPERTY OF ELECTRIC LIGHT AND POWER COMPANIES -- STATE OF WASHINGTON, YEAR 1986

COUNTY	REAL-PROPERTY RATIO	REAL-PROPERTY ACTUAL	REAL-PROPERTY EQUALIZED	PERSONAL-PROPERTY RATIO	PERSONAL-PROPERTY ACTUAL	PERSONAL-PROPERTY EQUALIZED	TOTAL-REAL-AND-PERSONAL ACTUAL	TOTAL-REAL-AND-PERSONAL EQUALIZED
BENTON RURAL ELECTRIC ASSOC INC								
BENTON	98.4	423,362	408,121	98.0	6,672,003	6,538,563	7,095,365	6,946,686
LEWIS	100.0			93.4	29,912	27,938	29,912	27,938
YAKIMA	97.9	103,348	101,178	97.9	4,971,376	4,866,977	5,074,724	4,968,155
TOTAL		526,710	509,299		11,673,291	11,433,480	12,200,001	11,942,779
BIG BEND ELECTRIC COOP INC								
ADAMS	93.8	1,019,803	956,575	90.2	5,886,676	5,309,782	6,906,479	6,266,357
FRANKLIN	97.4	530,046	516,265	86.8	5,921,688	5,140,026	6,451,734	5,656,291
GRANT	90.0			87.9	11,983	10,533	11,983	10,533
LINCOLN	93.9			99.9	17,780	17,763	17,780	17,763
WHITMAN	81.9			100.0	12,024	12,024	12,024	12,024
TOTAL		1,549,849	1,472,840		11,850,151	10,490,128	13,400,000	11,962,968
CLEARWATER POWER CO								
ASOTIN	88.2			74.8	836,188	625,469	836,188	625,469
GARFIELD	93.4			91.9	10,376	9,536	10,376	9,536
WHITMAN	81.9			100.0	243,436	243,436	243,436	243,436
TOTAL					1,090,000	878,441	1,090,000	878,441
COLUMBIA RURAL ELECTRIC ASSOC INC								
COLUMBIA	94.6	481,838	455,818	93.5	2,257,864	2,111,103	2,739,702	2,566,921
WALLA WALLA	94.6	4,300	4,067	88.2	4,055,997	3,577,388	4,060,297	3,581,455
TOTAL		486,138	459,885		6,313,861	5,688,491	6,799,999	6,148,376
CITY OF EUGENE WATER & ELECTRIC BOARD								
COWLITZ	100.0			89.1	584,460	520,754	584,460	520,754
THURSTON	91.8			96.9	3,440	3,333	3,440	3,333
TOTAL					587,900	524,087	587,900	524,087
INLAND POWER & LIGHT CO								
ADAMS	93.8			90.2	56,743	51,181	56,743	51,181
ASOTIN	88.2			74.8	7,603	5,687	7,603	5,687
COLUMBIA	94.6			93.5	31,455	29,410	31,455	29,410
FRANKLIN	97.4			86.8	77,561	67,323	77,561	67,323
GARFIELD	93.4	29,664	27,706	91.9	1,079,198	991,783	1,108,862	1,019,489
LINCOLN	93.9			99.9	17,269	17,252	17,269	17,252
PEND OREILLE	90.6	204,833	185,578	85.9	3,178,459	2,730,298	3,383,292	2,915,876
SPOKANE	94.8	2,323,906	2,203,062	95.3	18,307,622	17,447,163	20,631,528	19,650,225
STEVENS	95.6	113,335	108,348	100.0	2,936,052	2,936,052	3,049,387	3,044,400
WALLA WALLA	94.6			88.2	70,403	62,095	70,403	62,095
WHITMAN	81.9	158,427	129,753	100.0	3,507,465	3,507,465	3,665,892	3,637,218
TOTAL		2,830,165	2,654,447		29,269,830	27,845,709	32,099,995	30,500,156
KOOTENAI ELECTRIC COOP INC								
SPOKANE	94.8			95.3	100,000	95,300	100,000	95,300
LINCOLN ELECTRIC COOP INC								
ADAMS	93.8			90.2	105,375	95,047	105,375	95,047
GRANT	90.0			87.9	66,563	58,508	66,563	58,508
LINCOLN	93.9	1,647,940	1,547,417	99.9	2,880,126	2,877,247	4,528,066	4,424,664
TOTAL		1,647,940	1,547,417		3,052,064	3,030,802	4,700,004	4,578,219
NESPELEM VALLEY ELECTRIC COOP INC								
DOUGLAS	97.2			92.8	31,362	29,104	31,362	29,104
OKANOGAN	93.8	85,866	80,542	87.6	1,476,772	1,293,651	1,562,638	1,374,193
TOTAL		85,866	80,542		1,508,134	1,322,755	1,594,000	1,403,297
PACIFIC POWER & LIGHT CO								
ASOTIN	88.2			74.8	192,866	144,263	192,866	144,263
BENTON	96.4	62,300	60,057	98.0	406,160	398,037	468,460	458,094
CLARK	100.0	4,556,581	4,556,581	96.9	20,871,817	20,224,792	25,428,398	24,781,373
COLUMBIA	94.6	65,800	62,247	93.5	2,645,532	2,473,572	2,711,332	2,535,819
COWLITZ	100.0	6,033,061	6,033,061	89.1	15,744,459	14,028,313	21,777,520	20,061,374
FRANKLIN	97.4	211,613	206,111	86.8	762,668	661,995	974,281	868,106
GARFIELD	93.4	20,823	19,449	91.9	1,356,337	1,246,473	1,377,160	1,265,922
GRANT	90.0			87.9	312,094	274,331	312,094	274,331

TABLE 34, Cont.
ELECTRIC LIGHT AND POWER COMPANIES

UBOCP ASSESSMENT OF OPERATING PROPERTY OF ELECTRIC LIGHT AND POWER COMPANIES -- STATE OF WASHINGTON, YEAR 1986

COUNTY	REAL-PROPERTY RATIO	REAL-PROPERTY ACTUAL	REAL-PROPERTY EQUALIZED	PERSONAL-PROPERTY RATIO	PERSONAL-PROPERTY ACTUAL	PERSONAL-PROPERTY EQUALIZED	TOTAL-REAL-AND-PERSONAL ACTUAL	TOTAL-REAL-AND-PERSONAL EQUALIZED
PACIFIC POWER & LIGHT CO								
GRAYS HARBOR	100.0	1,216,524	1,216,524	96.5	38,653,466	37,300,594	39,869,990	38,517,118
KITTITAS	99.6			98.2	1,317,994	1,294,270	1,317,994	1,294,270
KLICKITAT	94.9	663,797	629,944	93.5	2,523,077	2,359,077	3,186,874	2,989,021
LEWIS	100.0	16,828,915	16,828,915	93.4	95,983,024	89,648,144	112,811,939	106,477,059
SKAMANIA	98.9	3,807,494	3,765,611	92.5	38,847,214	35,933,673	42,654,708	39,699,284
THURSTON	91.8	29,368	26,958	96.9	4,190,503	4,060,598	4,219,869	4,087,556
WALLA WALLA	94.6	856,608	810,353	88.2	25,803,873	22,759,013	26,660,481	23,569,366
YAKIMA	97.9	2,114,868	2,070,454	97.9	78,321,171	76,676,430	80,436,037	78,746,884
TOTAL		36,487,748	36,286,265		327,932,255	309,483,575	364,400,003	345,769,840
PENINSULA LIGHT CO								
KITSAP	93.8			100.0	31,158	31,158	31,158	31,158
PIERCE	97.0	924,433	896,700	100.0	11,844,408	11,844,408	12,768,841	12,741,108
TOTAL		924,433	896,700		11,875,566	11,875,566	12,799,999	12,772,268
PORTLAND GENERAL ELECTRIC CO								
CLARK	100.0			96.9	14,353	13,908	14,353	13,908
COWLITZ	100.0			89.1	1,313,054	1,169,931	1,313,054	1,169,931
GRAYS HARBOR	100.0	685,916	685,916	96.5	29,101,486	28,082,934	29,787,402	28,768,850
KLICKITAT	94.9			93.5	4,475	4,184	4,475	4,184
LEWIS	100.0	956,404	956,404	93.4	6,721,278	6,277,674	7,677,682	7,234,078
THURSTON	91.8	1,546	1,419	96.9	301,491	292,145	303,037	293,564
TOTAL		1,643,866	1,643,739		37,456,137	35,840,776	39,100,003	37,484,515
PUGET SOUND POWER & LIGHT CO								
ADAMS	93.8			90.2	45,182	40,754	45,182	40,754
CHELAN	89.1			81.1	452,337	366,845	452,337	366,845
DOUGLAS	97.2			92.8	544,009	504,840	544,009	504,840
GRANT	90.0			87.9	344,295	302,634	344,295	302,634
GRAYS HARBOR	100.0	342,958	342,958	96.5	18,942,844	18,279,844	19,285,802	18,622,802
ISLAND	100.0	1,177,482	1,177,482	100.0	28,715,812	28,715,812	29,893,294	29,893,294
JEFFERSON	99.2	1,393,787	1,382,638	100.0	13,307,556	13,307,556	14,701,343	14,690,194
KING	95.0	85,925,876	81,629,583	100.0	431,589,964	431,589,964	517,515,840	513,219,547
KITSAP	93.8	8,990,829	8,415,227	100.0	80,534,772	80,534,772	89,525,401	88,949,999
KITTITAS	99.6	369,923	368,444	98.2	17,419,829	17,106,272	17,789,752	17,474,716
LEWIS	100.0	2,727,927	2,727,927	93.4	15,615,891	14,585,242	18,343,818	17,313,169
PIERCE	97.0	24,664,771	23,924,828	100.0	124,699,388	124,699,388	149,364,159	148,524,216
SKAGIT	99.2	11,326,340	11,235,730	99.9	94,968,087	94,873,116	106,294,427	106,108,846
SNOHOMISH	96.9	894,974	867,231	96.4	4,862,743	4,687,682	5,757,717	5,554,913
THURSTON	91.8	5,147,160	4,725,098	96.9	82,622,038	80,060,752	87,769,198	84,785,848
WHATCOM	100.0	9,468,097	9,468,097	99.9	119,005,350	118,886,344	128,473,447	128,354,441
TOTAL		152,429,924	146,265,241		1,033,670,097	1,028,541,817	1,186,100,021	1,174,807,058
TANNER ELECTRIC COOP								
KING	95.0	78,879	74,935	100.0	1,738,070	1,738,070	1,816,949	1,813,005
PIERCE	97.0	14,163	13,738	100.0	359,491	359,491	373,654	373,229
THURSTON	91.8			96.9	139,394	135,073	139,394	135,073
TOTAL		93,042	88,673		2,236,955	2,232,634	2,329,997	2,321,307
WASHINGTON WATER POWER CO ELECTRIC								
ADAMS	93.8	721,109	676,400	90.2	14,963,885	13,497,425	15,684,994	14,173,825
ASOTIN	88.2	1,390,501	1,226,422	74.8	6,152,698	4,602,219	7,543,199	5,828,641
BENTON	96.4			98.0	66,506	65,176	66,506	65,176
DOUGLAS	97.2	19,380	18,838	92.8	901,206	836,318	920,586	855,156
FERRY	99.4			100.0	6,460,195	6,460,195	6,460,195	6,460,195
FRANKLIN	97.4	1,498	1,459	86.8	2,051,810	1,780,971	2,053,308	1,782,430
GARFIELD	93.4			91.9	442,172	406,356	442,172	406,356
GRANT	90.0	56,705	51,034	87.9	3,876,520	3,407,461	3,933,225	3,458,495
GRAYS HARBOR	100.0	342,958	342,958	96.5	18,943,099	18,280,090	19,286,057	18,623,048
LEWIS	100.0	5,732,721	5,732,721	93.4	32,908,635	30,736,665	38,641,356	36,469,386
LINCOLN	93.9	943,945	886,384	99.9	20,888,438	20,867,548	21,832,381	21,753,912
PEND OREILLE	90.6			85.9	280,456	240,912	280,456	240,912
SPOKANE	94.8	32,328,699	30,647,609	95.3	121,015,484	115,327,755	153,344,183	145,975,364
STEVENS	95.6	1,362,934	1,302,966	100.0	123,275,774	123,275,774	124,638,708	124,578,740
THURSTON	91.8	9,273	8,513	96.9	1,375,834	1,333,184	1,385,107	1,341,697
WHITMAN	81.9	1,782,212	1,459,630	100.0	26,605,351	26,605,351	28,387,563	28,064,981
TOTAL		44,691,935	42,354,914		380,208,061	367,723,400	424,899,996	410,078,314
GRAND TOTAL		243,377,616	234,259,962		1,858,824,302	1,817,006,981	2,102,201,918	2,051,266,923

TABLE 35
GAS COMPANIES

U80CP ASSESSMENT OF OPERATING PROPERTY OF GAS COMPANIES -- STATE OF WASHINGTON, YEAR 1986

COUNTY	REAL-PROPERTY RATIO	REAL-PROPERTY ACTUAL	REAL-PROPERTY EQUALIZED	PERSONAL-PROPERTY RATIO	PERSONAL-PROPERTY ACTUAL	PERSONAL-PROPERTY EQUALIZED	TOTAL-REAL-AND-PERSONAL ACTUAL	TOTAL-REAL-AND-PERSONAL EQUALIZED
CASCADE NATURAL GAS CORP								
ADAMS	93.8	78,186	73,339	90.2	945,879	853,182	1,024,065	926,521
BENTON	96.4	1,722,061	1,660,068	98.0	5,452,539	5,343,487	7,174,600	7,003,555
CHELAN	89.1	956,050	851,841	81.1	2,339,665	1,897,468	3,295,715	2,749,309
COWLITZ	100.0	236,279	236,279	89.1	4,610,711	4,108,142	4,846,990	4,344,421
DOUGLAS	97.2	200	194	92.8	868,781	806,230	868,981	806,424
FRANKLIN	97.4	3,300	3,214	86.8	2,539,964	2,204,689	2,543,264	2,207,903
GRANT	90.0	175,068	157,561	87.9	2,520,882	2,215,855	2,695,950	2,373,416
GRAYS HARBOR	100.0	249,664	249,664	96.5	4,351,216	4,198,924	4,600,880	4,448,588
ISLAND	100.0	13,700	13,700	100.0	1,777,356	1,777,356	1,791,056	1,791,056
KING	95.0	3,354,725	3,186,989	100.0	5,388,669	5,388,669	8,743,394	8,575,658
KITSAP	93.6	1,118,142	1,047,518	100.0	7,575,938	7,575,938	8,695,080	8,623,456
MASON	100.0	77,450	77,450	87.1	2,600,533	2,265,065	2,677,983	2,342,515
SKAGIT	99.2	782,877	756,775	99.9	9,114,986	9,105,874	9,877,863	9,862,649
SNOHOMISH	96.9	5,100	4,942	96.4	865,214	834,067	870,314	839,009
WALLA WALLA	94.6	935,667	885,142	88.2	4,318,747	3,809,134	5,254,414	4,694,276
WHATCOM	100.0	814,204	814,204	99.9	14,903,332	14,888,428	15,717,536	15,702,632
YAKIMA	97.9	1,364,924	1,336,262	97.9	13,457,014	13,174,416	14,821,938	14,510,678
TOTAL		11,868,597	11,355,142		83,631,426	80,446,924	95,500,023	91,802,066
NORTHWEST NATURAL GAS CO								
CLARK	100.0	38,845	38,845	96.9	20,560,501	19,923,124	20,599,346	19,961,969
KLICKITAT	94.9	1,900	1,803	93.5	1,982,402	1,853,547	1,984,302	1,855,350
SKAMANIA	98.9	2,500	2,473	92.5	513,848	475,309	516,348	477,782
TOTAL		43,245	43,121		23,056,751	22,251,980	23,099,996	22,295,101
WASHINGTON NATURAL GAS CO								
CHELAN	89.1			81.1	3,433	2,784	3,433	2,784
KING	95.0	28,641,724	27,209,639	100.0	162,037,061	162,037,061	190,678,785	189,246,700
LEWIS	100.0	707,864	707,864	93.4	15,607,068	14,577,002	16,314,932	15,284,866
PIERCE	97.0	3,665,914	3,555,936	100.0	46,917,093	46,917,093	50,583,007	50,473,029
SNOHOMISH	96.9	884,438	857,021	96.4	22,228,309	21,428,088	23,112,747	22,285,109
THURSTON	91.8	527,606	484,341	96.9	11,479,469	11,123,605	12,007,075	11,607,946
TOTAL		34,427,546	32,814,801		258,272,433	256,085,633	292,699,979	288,900,434
WASHINGTON WATER POWER CO - GAS								
ADAMS	93.8	10,601	9,944	90.2	491,556	443,383	502,157	453,327
ASOTIN	88.2	3,549	3,130	74.8	1,298,084	970,968	1,301,633	974,098
FRANKLIN	97.4			86.8	116,405	101,040	116,405	101,040
GRANT	90.0			87.9	262,730	230,940	262,730	230,940
KLICKITAT	94.9	400	380	93.5	299,591	280,117	299,991	280,497
LEWIS	100.0	535,733	535,733	93.4	9,099,831	8,499,243	9,635,564	9,034,976
LINCOLN	93.9	8,918	8,374	99.9	2,477,606	2,475,129	2,486,524	2,483,503
SKAMANIA	98.9	3,500	3,462	92.5	82,659	76,460	86,159	79,922
SPOKANE	94.8	84,102	80,769	95.3	25,554,090	24,353,047	25,618,192	24,413,816
STEVENS	95.6	3,210	3,069	100.0	4,357,790	4,357,790	4,361,000	4,360,859
WHITMAN	81.9	15,540	12,727	100.0	2,114,103	2,114,103	2,129,643	2,126,830
TOTAL		645,553	637,588		46,154,445	43,902,220	46,799,998	44,539,808
GRAND TOTAL		46,984,941	44,850,652		411,115,055	402,686,757	458,099,996	447,537,409

TABLE 36
FREIGHT TRANSPORTATION COMPANIES

U80CP ASSESSMENT OF OPERATING PROPERTY (OTHER THAN MOTOR VEHICLES) OF MOTOR VEHICLES TRANSPORTATION COMPANIES (COMMON CARRIER FREIGHT) -- STATE OF WASHINGTON, YEAR 1986

	REAL-PROPERTY ACTUAL	REAL-PROPERTY EQUALIZED	PERSONAL-PROPERTY ACTUAL	PERSONAL-PROPERTY EQUALIZED	TOTAL-REAL-AND-PERSONAL ACTUAL	TOTAL-REAL-AND-PERSONAL EQUALIZED
ABF FREIGHT SYSTEMS			43,782	42,893	43,782	42,893
ACME INTER-CITY FREIGHT LINES INC			143,448	143,448	143,448	143,448
ALBINA TRANSFER CO INC			5,923	5,923	5,923	5,923
BAINBRIDGE AUTO FREIGHT INC			3,350	3,350	3,350	3,350
BEST WAY MOTOR FREIGHT	2,415,831	2,289,139	325,014	316,701	2,740,845	2,605,840
MID STATE FREIGHT INC (BRETT)			5,896	5,471	5,896	5,471
COLUMBIA RIVER TRUCKING CO INC			63,741	61,765	63,741	61,765
CONSOLIDATED FRTWYS CORP OF DEL	9,429,775	9,031,749	1,069,850	1,052,394	10,499,625	10,084,143
EDMONDS-ALDERWOOD AUTO FREIGHT CO			20,475	19,738	20,475	19,738
FASTEST WAY MOTOR FREIGHT INC			5,298	5,049	5,298	5,049
FORTUNE CORP THE			169,192	169,192	169,192	169,192
A N R FREIGHT SYSTEM INC (GARRETT)	6,880,187	6,522,564	677,515	656,397	7,557,702	7,178,961
HOGLAND TRANSFER CO			107,658	103,782	107,658	103,782
ARROW TRANSPORTATION CO (INLAND)	799,242	769,042	201,753	196,831	1,000,995	965,873
JOY MOTOR FREIGHT INC	199,500	193,515	63,653	62,435	263,153	255,950
LILE INTERNATIONAL COS			242,039	241,350	242,039	241,350
LYNDEN TRANSPORT INC	5,945,443	5,648,171	557,528	557,528	6,502,971	6,205,699
L T I INC	365,903	365,903	471,363	467,945	837,266	833,848
NORTH COUNTIES FREIGHT LINES INC			740	713	740	713
NORTHERN FREIGHT LINES	274,777	269,639	86,934	86,847	361,711	356,486
NORTHWEST FILM SERVICE INC			15,009	15,009	15,009	15,009
OAK HARBOR FREIGHT LINES INC			267,154	266,853	267,154	266,853
OKANOGAN SEATTLE TRANSPORT CO INC	159,000	158,384	74,495	73,154	233,495	231,518
P-I-E NATIONWIDE INC	4,381,836	4,176,857	309,342	302,729	4,691,178	4,479,586
PACIFIC NORTHWEST MOTOR FREIGHT LINES INC			14,118	14,118	14,118	14,118
PENINSULA TRUCK LINES INC	466,243	446,316	225,542	224,985	691,785	671,301
POZZI BROS TRANSPORTATION INC	563,871	535,677	46,264	46,264	610,135	581,941
PUGET SOUND TRUCK LINES INC	1,680,583	1,624,645	981,024	982,469	2,661,607	2,587,114
ROADWAY EXPRESS INC			243,821	238,870	243,821	238,870
S & S AUTO FREIGHT INC			1,843	1,843	1,843	1,843
SILVER EAGLE CO	173,175	173,175	244,262	235,074	417,437	408,249
SOUTHWEST DELIVERY CO INC			231,854	224,753	231,854	224,753
TACOMA MOVING & STORAGE CO	125,548	121,782	26,404	26,404	151,952	148,186
TACOMA-PORT ANGELES AUTO FREIGHT INC			23,625	20,993	23,625	20,993
TACOMA-RAINIER AUTO FREIGHT INC			13,125	13,125	13,125	13,125
UNION PACIFIC MOTOR FREIGHT CO			1,010	1,010	1,010	1,010
WALLACE COLVILLE MOTOR FREIGHT INC			75,102	71,572	75,102	71,572
WOODLAND TRUCK LINE INC	39,616	39,616	62,711	55,876	102,327	95,492
GRAND TOTAL	33,900,530	32,366,154	7,121,857	6,994,853	41,022,387	39,361,007

TABLE 37
PASSENGER TRANSPORTATION COMPANIES

U80CP ASSESSMENT OF OPERATING PROPERTY (OTHER THAN MOTOR VEHICLES) OF MOTOR VEHICLES TRANSPORTATION COMPANIES (COMMON CARRIER PASSENGER) -- STATE OF WASHINGTON, YEAR 1986

	REAL-PROPERTY ACTUAL	REAL-PROPERTY EQUALIZED	PERSONAL-PROPERTY ACTUAL	PERSONAL-PROPERTY EQUALIZED	TOTAL-REAL-AND-PERSONAL ACTUAL	TOTAL-REAL-AND-PERSONAL EQUALIZED
BREMERTON-KITSAP AIRPORTER INC			75,313	75,313	75,313	75,313
BREMERTON-TACOMA STAGES INC			31,845	31,845	31,845	31,845
PACIFIC NW TRANS SERVICE INC			37,500	37,361	37,500	37,361
TRAILWAYS LINES INC			425	425	425	425
EMPIRE LINES INC	58,536	55,678	71,990	68,606	130,526	124,284
EVERETT AIRPORTER			100,439	98,631	100,439	98,631
EVERGREEN TRAILS INC	1,198,883	1,138,939	672,700	672,700	1,871,583	1,811,639
GREYHOUND LINES INC (WEST)	9,921,817	9,450,941	441,508	425,956	10,363,325	9,876,897
K O C O INC			74,429	74,429	74,429	74,429
PACIFIC NATIONAL LINES INC			14,302	14,302	14,302	14,302
GRAND TOTAL	11,179,236	10,645,559	1,520,451	1,499,568	12,699,687	12,145,126

TABLE 38
PIPE LINE COMPANIES

U80CP ASSESSMENT OF OPERATING PROPERTY OF PIPE LINE COMPANIES -- STATE OF WASHINGTON, YEAR 1986

COUNTY	REAL-PROPERTY RATIO	REAL-PROPERTY ACTUAL	REAL-PROPERTY EQUALIZED	PERSONAL-PROPERTY RATIO	PERSONAL-PROPERTY ACTUAL	PERSONAL-PROPERTY EQUALIZED	TOTAL-REAL-AND-PERSONAL ACTUAL	TOTAL-REAL-AND-PERSONAL EQUALIZED
CHEVRON PIPE LINE CO								
ADAMS	93.8	4,000	3,752	90.2	1,186,216	1,069,966	1,190,216	1,073,718
FRANKLIN	97.4	26,277	25,594	86.8	2,049,192	1,778,699	2,075,469	1,804,293
LINCOLN	93.9			99.9	659,931	659,271	659,931	659,271
SPOKANE	94.8	33,644	31,895	95.3	1,235,998	1,177,906	1,269,642	1,209,801
WALLA WALLA	94.6	7,314	6,919	88.2	797,428	703,332	804,742	710,251
TOTAL		71,235	68,160		5,928,765	5,389,174	6,000,000	5,457,334
NORTHWEST PIPELINE CORP								
ADAMS	93.8	4,977	4,669	90.2	2,349,664	2,119,397	2,354,641	2,124,066
BENTON	96.4	6,153,386	5,931,864	98.0	43,888,272	43,010,507	50,041,658	48,942,371
CHELAN	89.1	26,257	23,395	81.1	210,045	170,347	236,302	193,742
CLARK	100.0	1,419,265	1,419,265	98.9	6,840,276	6,628,227	8,259,541	8,047,492
COWLITZ	100.0	191,154	191,154	89.1	3,818,902	3,402,642	4,010,056	3,593,796
FRANKLIN	97.4	321,388	313,030	86.8	2,269,338	1,969,785	2,590,724	2,282,815
GRANT	90.0	1,100	990	87.9	253,341	222,686	254,441	223,676
GRAYS HARBOR	100.0	10,819	10,819	96.5	48,389	46,695	59,208	57,514
KING	95.0	510,064	484,561	100.0	4,801,753	4,801,753	5,311,817	5,286,314
KITTITAS	99.6	11,627	11,580	98.2	546,494	536,656	558,121	548,236
KLICKITAT	94.9	193,541	183,671	93.5	6,528,500	6,104,148	6,722,041	6,287,819
LEWIS	100.0	1,530,787	1,530,787	93.4	14,424,543	13,472,522	15,955,330	15,003,309
LINCOLN	93.9	700	657	99.9	693,456	692,763	694,156	693,420
MASON	100.0	36,563	36,563	87.1	116,154	101,170	152,717	137,733
PIERCE	97.0	840,314	815,104	100.0	4,935,207	4,935,207	5,775,521	5,750,311
SKAGIT	99.2	670,627	665,282	99.9	6,574,851	6,568,276	7,245,478	7,233,538
SKAMANIA	98.9	17,726	17,531	92.5	1,872,729	1,732,273	1,890,455	1,749,804
SNOHOMISH	96.9	1,345,593	1,303,879	98.4	8,669,418	8,357,319	10,015,011	9,661,198
SPOKANE	94.8	363,464	344,564	95.3	1,877,880	1,789,620	2,241,344	2,134,184
THURSTON	91.8	23,975	22,009	96.9	1,620,543	1,570,304	1,644,518	1,592,313
WALLA WALLA	94.6	23,589	22,315	88.2	30,636	27,021	54,225	49,336
WHATCOM	100.0	1,377,578	1,377,578	99.9	11,398,757	11,387,360	12,776,335	12,764,938
WHITMAN	81.9	18,949	15,520	100.0	1,498,131	1,498,131	1,517,080	1,513,651
YAKIMA	97.9	98,027	95,969	97.9	1,741,260	1,704,692	1,839,287	1,800,661
TOTAL		15,191,468	14,822,736		127,008,539	122,849,501	142,200,007	137,672,237
OLYMPIC PIPE LINE CO								
CLARK	100.0	444,333	444,333	98.9	1,940,602	1,880,443	2,384,935	2,324,776
COWLITZ	100.0	935,272	935,272	89.1	4,075,797	3,631,535	5,011,069	4,566,807
KING	95.0	6,487,874	6,163,480	100.0	10,359,053	10,359,053	16,846,927	16,522,533
LEWIS	100.0	4,000	4,000	93.4	2,892,946	2,702,012	2,897,846	2,706,012
PIERCE	97.0	386,922	375,315	100.0	3,065,411	3,065,411	3,452,333	3,440,726
SKAGIT	99.2	2,713,832	2,692,121	99.9	6,002,306	5,996,304	8,716,138	8,688,425
SNOHOMISH	96.9	258,674	250,656	96.4	10,567,609	10,187,176	10,826,283	10,437,832
THURSTON	91.8	527,690	484,420	96.9	2,526,951	2,448,617	3,054,641	2,933,037
WHATCOM	100.0	1,282,946	1,282,946	99.9	3,526,881	3,523,355	4,809,827	4,806,301
TOTAL		13,042,443	12,633,443		44,957,556	43,793,906	57,999,999	56,427,349
PACIFIC GAS TRANSMISSION CO								
BENTON	96.4			98.0	88,178	87,014	88,178	87,014
COLUMBIA	94.6	26,890	25,438	93.5	2,078,768	1,943,648	2,105,658	1,969,086
SPOKANE	94.8	3,121,236	2,958,931	95.3	25,624,739	24,420,377	28,745,975	27,379,308
WALLA WALLA	94.6	1,605,697	1,518,989	88.2	25,306,204	22,320,072	26,911,901	23,839,061
WHITMAN	81.9	40,511	33,178	100.0	32,237,763	32,237,763	32,278,274	32,270,941
TOTAL		4,794,334	4,536,536		85,305,652	80,978,874	90,099,986	85,515,410
TRANS MOUNTAIN OIL PIPE LINE CORP								
SKAGIT	99.2	461,455	457,763	99.9	1,384,579	1,383,195	1,846,034	1,840,958
WHATCOM	100.0	1,961,580	1,961,580	99.9	2,692,388	2,689,696	4,653,968	4,651,276
TOTAL		2,423,035	2,419,343		4,076,967	4,072,891	6,500,002	6,492,234
YELLOWSTONE PIPE LINE CO								
ADAMS	93.8			90.2	42,877	38,675	42,877	38,675
GRANT	90.0	212,059	190,853	87.9	873,127	767,478	1,085,186	958,331
LINCOLN	93.9			99.9	1,022,847	1,021,824	1,022,847	1,021,824
SPOKANE	94.8	496,874	471,037	95.3	2,002,215	1,908,110	2,499,089	2,379,147
TOTAL		708,933	661,890		3,941,066	3,736,087	4,649,999	4,397,977
GRAND TOTAL		36,231,448	35,142,108		271,218,545	260,820,433	307,449,993	295,962,541

TABLE 39
PRIVATE CAR COMPANIES

UBOCP ASSESSMENT OF OPERATING PROPERTY OF PJIVATE CAR COMPANIES -- STATE OF WASHINGTON, YEAR 1986

	REAL-PROPERTY ACTUAL	REAL-PROPERTY EQUALIZED	PERSONAL-PROPERTY ACTUAL	PERSONAL-PROPERTY EQUALIZED	TOTAL-REAL-AND-PERSONAL ACTUAL	TOTAL-REAL-AND-PERSONAL EQUALIZED
ABBOTT LABS			5,300	5,136	5,300	5,136
ADM TRANSPORTATION CO			2,191,202	2,098,800	2,191,202	2,098,800
AGRI FINANCIAL SERVICES (ALEX)			44,200	42,647	44,200	42,647
AIRCO INDUSTRIAL GASES (BOC GOUP)			5,000	4,765	5,000	4,765
AIR PRODUCTS & CHEMICALS INC			57,700	55,947	57,700	55,947
ALBERTA GAS CHEMICALS INC			29,600	26,786	29,600	26,786
ALLIED CHEMICAL CORP			339,504	332,020	339,504	332,020
AMERICAN CHROME & CHEMICALS INC			17,200	15,889	17,200	15,889
AMERICAN COLLOID CO			100,200	91,125	100,200	91,125
AMERICAN PRESIDENT LINES (TRAILER TRAIN)			779,800	735,767	779,800	735,767
RAIL BOX CO			2,700,000	2,564,210	2,700,000	2,564,210
AMOCO CHEMICALS CO			89,100	85,613	89,100	85,613
AMOCO CANADA PETROLEUM CO LTD			106,700	99,057	106,700	99,057
CYPRUS INDUSTRIAL MINERALS CO (AMOCO MIN)			44,500	41,108	44,500	41,108
AMOCO OIL CO			87,300	83,287	87,300	83,287
ANHEUSER BUSCH CO			636,101	592,920	636,101	592,920
AMSTAR CORP			25,300	24,387	25,300	24,387
ANDERSON L F			31,200	28,631	31,200	28,631
APEX TANK CAR LINE			5,000	4,845	5,000	4,845
ANDRENS PETROLEUM SVS INC			99,200	89,339	99,200	89,339
ARCO CHEMICAL CO			5,000	4,701	5,000	4,701
ASARCO INCORPORATED			140,801	139,209	140,801	139,209
ARCO PETROLEUM PROD			2,318,100	2,226,626	2,318,100	2,226,626
AURORA COOPERATIVE ELEVATOR CO			223,800	216,107	223,800	216,107
BANKERS TRUST CO LESSOR - TRUSTEE			6,500	5,792	6,500	5,792
RONALD L BOOTHMAN REMAINDER TRUST (MFG LEASI			7,800	7,800	7,800	7,800
BEKER INDUSTRIES CORP			16,800	15,810	16,800	15,810
BAY ZINC CO DIV OF BAY CHEM CO INC			5,000	4,895	5,000	4,895
BENNETT LUMBER PROD INC			187,998	184,437	187,998	184,437
BOEING CO THE			189,102	180,179	189,102	180,179
BIG THREE LINCOLN ALASKA INC			18,300	18,300	18,300	18,300
BORDEN CHEMICAL DIV			1,179,400	1,102,021	1,179,400	1,102,021
BRAE TRANSPORTATION INC			14,500	13,395	14,500	13,395
CALIFORNIA CONTEMPORARY INC			39,500	36,841	39,500	36,841
B J HUGHES SERVICE EQUIPMENT CO			16,500	15,242	16,500	15,242
CALIFORNIA RAILCAR CORP			8,000	7,752	8,000	7,752
CALRAIL CO			35,000	32,332	35,000	32,332
BORG WARNER CHEMICALS			5,000	4,845	5,000	4,845
C G T X			798,002	743,141	798,002	743,141
CANADIAN ENTERPRISE GAS PRODUCTS			294,500	291,515	294,500	291,515
CANADIAN WHEAT BOARD			6,300	6,294	6,300	6,294
CANTERRA ENERGY LTD			9,100	8,406	9,100	8,406
CARGILL INC			314,600	298,620	314,600	298,620
CAROLINA POWER & LIGHT CO			429,201	407,354	429,201	407,354

TABLE 39, Cont.
PRIVATE CAR COMPANIES

U80CP ASSESSMENT OF OPERATING PROPERTY OF PRIVATE CAR COMPANIES -- STATE OF WASHINGTON, YEAR 1986

	REAL-PROPERTY ACTUAL	REAL-PROPERTY EQUALIZED	PERSONAL-PROPERTY ACTUAL	PERSONAL-PROPERTY EQUALIZED	TOTAL-REAL-AND-PERSONAL ACTUAL	TOTAL-REAL-AND-PERSONAL EQUALIZED
CELTRAN INC			470,100	459,537	470,100	459,537
CHARTRANDS TANK CAR SERVICE INC			5,000	4,765	5,000	4,765
CHEVRON USA INC			372,900	361,763	372,900	361,763
CHICAGO FREIGHT CAR LEASING			648,500	609,684	648,500	609,684
OXY CITIES SERVICE N G L			237,800	222,992	237,800	222,992
CITGO PETROLEUM CORP			5,000	4,619	5,000	4,619
COCA COLA COMPANY THE			16,400	15,150	16,400	15,150
CONOCO INC			341,001	330,090	341,001	330,090
CONTINENTAL TANK CAR CORP			7,900	7,428	7,900	7,428
COOPERATIVE PRODUCERS INC			369,900	356,182	369,900	356,182
CONSOLIDATED TRANSPORTATION CORP			205,400	192,657	205,400	192,657
CONTINENTAL CARBON CO			5,000	4,845	5,000	4,845
CONTINENTAL GRAIN CO			3,603,996	3,422,745	3,603,996	3,422,745
CRYSTAL CAR LINE			102,200	98,749	102,200	98,749
DELTA TANK LINE CO			5,000	4,765	5,000	4,765
DIAMOND CONTAINER GENERAL CORP (BATHURST)			5,000	4,765	5,000	4,765
DIAMOND SHAMROCK CHEMICALS CO			14,000	13,108	14,000	13,108
DOW CHEMICAL CO THE			431,300	404,790	431,300	404,790
DRESSER LEASING CORP			5,000	4,845	5,000	4,845
ETHYL PETROLEUM ADDITIVES INC (EDWIN COOPER)			6,010	5,824	6,010	5,824
E I DU PONT DE NEMOURS & CO			117,200	113,600	117,200	113,600
EMPIREGAS EQUIPMENT CORP			13,400	12,443	13,400	12,443
ETHYL CORP			44,304	43,404	44,304	43,404
EVANS RAILCAR LEASING CO			1,700,000	1,614,502	1,700,000	1,614,502
EXXON CORP			509,600	476,554	509,600	476,554
FAR PORT COOP INC			552,901	514,696	552,901	514,696
FMC CORP INDUSTRIAL & CHEMICAL GROUP			26,300	23,543	26,300	23,543
FMC OF CANADA LTD			6,300	5,538	6,300	5,538
FARMERS COOP GRAIN & SUPPLY CO			90,000	83,618	90,000	83,618
FARMERS ELEVATOR CO OF ARTHUR			103,300	96,687	103,300	96,687
FAR MAR CO INC			16,900	15,889	16,900	15,889
FARMLAND INDUSTRIES INC			494,100	466,200	494,100	466,200
FARMERS COOP ASSN OF YORK			62,700	60,307	62,700	60,307
FRUIT GROWERS EXPRESS CO			77,300	72,343	77,300	72,343
FORMOSA PLASTICS CORP USA			23,600	21,467	23,600	21,467
G HEILEMAN BREWING CO			50,500	48,125	50,500	48,125
GARVEY ELEVATORS INC			5,300	5,300	5,300	5,300
GENERAL AMERICAN TRANS CORP			4,800,001	4,558,593	4,800,001	4,558,593
GENERAL ELECTRIC CO			23,900	22,472	23,900	22,472
GEORGIA PACIFIC CORP - BELLINGHAM			483,500	462,818	483,500	462,818
GEORGIA GULF CORP - PLAQUEMINE			138,100	136,763	138,100	136,763
TEXACO CHEMICAL CO (GETTY)			5,700	5,694	5,700	5,694
GLNX CORP			461,500	429,695	461,500	429,695
JOHN H GRACE CO			5,000	4,765	5,000	4,765

TABLE 39, Cont.
PRIVATE CAR COMPANIES

UROCP ASSESSMENT OF OPERATING PROPERTY OF PRIVATE CAR COMPANIES -- STATE OF WASHINGTON, YEAR 1986

	REAL-PROPERTY ACTUAL	REAL-PROPERTY EQUALIZED	PERSONAL-PROPERTY ACTUAL	PERSONAL-PROPERTY EQUALIZED	TOTAL-REAL-AND-PERSONAL ACTUAL	TOTAL-REAL-AND-PERSONAL EQUALIZED
GROWTH NONSTOCK COOP INC (CONOGRA)			668,200	624,264	668,200	624,264
GOODRICH B F			80,300	72,476	80,300	72,476
GULF COAST GRAIN INC			177,000	165,814	177,000	165,814
GREAT LAKES CHEMICAL CORP			5,000	4,452	5,000	4,452
GREENBRIER LEASING CORP			224,300	209,145	224,300	209,145
GREENLEASE INC			5,000	4,845	5,000	4,845
WALTER HAFFNER CO			5,000	4,845	5,000	4,845
HIMONT U S A INC			7,300	6,744	7,300	6,744
HALLIBURTON CO			5,000	4,825	5,000	4,825
HARVEST STATES CORP (ITEL)			2,342,901	2,225,068	2,342,901	2,225,068
HEAD ON COLLISION LINE INC			5,000	4,845	5,000	4,845
HEIM FINANCIAL CORP			39,600	36,582	39,600	36,582
HERCULES INC			5,000	4,512	5,000	4,512
HOME OIL COMPANY LIMITED			682,440	657,118	682,440	657,118
HONEYMEAD PRODUCTS - ITEL			146,002	140,428	146,002	140,428
HUBER CORP J M			11,200	10,587	11,200	10,587
HUNTTING ELEVATOR CO			178,200	169,024	178,200	169,024
IMC / AGRI CHEMICALS INC (SHELL OIL)			129,300	120,245	129,300	120,245
INDUSTRY FINANCIAL (SCOULAR GRAIN)			5,000	4,845	5,000	4,845
INTERNATIONAL MINERALS & CHEMICAL CORP			13,300	12,675	13,300	12,675
INTERAIL INC			18,400	18,034	18,400	18,034
ITEL RAIL CORP			5,500	4,961	5,500	4,961
K & W TRUCKING CO INC			190,100	178,416	190,100	178,416
KABER CO			28,800	25,972	28,800	25,972
KAISER ALUMINUM & CHEMICAL CORP			5,000	4,820	5,000	4,820
KENNECOTT CORP			8,300	7,741	8,300	7,741
KIDD CREEK MINES LTD			15,200	14,325	15,200	14,325
KERR MCGEE CHEMICAL CORP			20,500	19,788	20,500	19,788
LIQUID SUGARS INC			127,600	119,822	127,600	119,822
KINGSFORD COMPANY THE (TRAILER TRAIN)			239,000	217,956	239,000	217,956
KOPPERS CO INC			87,300	83,816	87,300	83,816
LOUIS DREYFUS CORP			932,900	860,883	932,900	860,883
MRDX DIV OF DENVER RECYCLING CO			5,300	5,136	5,300	5,136
LEWIS GRAIN CO			101,302	94,845	101,302	94,845
L P G TRANSPORTATION INC			18,000	17,442	18,000	17,442
LINCOLN GRAIN INC			451,002	428,350	451,002	428,350
LIQUID AIR CORP			124,500	119,004	124,500	119,004
LUC LEASING INC			5,000	4,845	5,000	4,845
MAILARD TRANS CO			46,302	43,988	46,302	43,988
M M C INC			4,543,006	4,314,524	4,543,006	4,314,524
MMF INDUSTRY INC			5,000	4,765	5,000	4,765
MERCHANTS INVESTMENT CO			5,000	4,845	5,000	4,845
MOBIL OIL CORP			253,400	244,082	253,400	244,082
MILE HIGH RAILCAR LEASING INC			207,500	200,896	207,500	200,896

TABLE 39, Cont.
PRIVATE CAR COMPANIES

UBOCP ASSESSMENT OF OPERATING PROPERTY OF PRIVATE CAR COMPANIES -- STATE OF WASHINGTON, YEAR 1986

	REAL-PROPERTY ACTUAL	REAL-PROPERTY EQUALIZED	PERSONAL-PROPERTY ACTUAL	PERSONAL-PROPERTY EQUALIZED	TOTAL-REAL-AND-PERSONAL ACTUAL	TOTAL-REAL-AND-PERSONAL EQUALIZED
M & M CHEMICALS			28,800	27,434	28,800	27,434
MONSANTO CO			332,100	318,198	332,100	318,198
MORRISON QUIRK GRAIN CORP			737,402	693,384	737,402	693,384
NEAS, JOHN TANK LINES			5,000	5,000	5,000	5,000
NALCO CHEMICAL			5,300	5,136	5,300	5,136
NEEDHAM TRANS CO			9,700	8,961	9,700	8,961
GENERAL ELECTRIC RAILCAR SVCS CORP (NAAC)			6,100,000	5,793,214	6,100,000	5,793,214
NORCHEM INC			317,500	302,046	317,500	302,046
OCCIDENTAL CHEMICAL CORP			2,357,500	2,238,934	2,357,500	2,238,934
PACIFIC STATES RAILCAR CO			5,000	3,985	5,000	3,985
SUBURBAN PROPANE GAS CORP (PARGAS)			256,000	249,489	256,000	249,489
PENNWALT CARRIERS CORP			484,000	455,316	484,000	455,316
PETROSOL INTERNATIONAL INC			91,000	82,347	91,000	82,347
PETRO CHEM MARKETING CO			5,000	4,765	5,000	4,765
PETROLANE GAS SERVICE INC			41,899	40,747	41,899	40,747
PORTLAND GENERAL ELECTRIC CO			56,000	51,576	56,000	51,576
PHILLIPS PETROLEUM CO			197,800	186,381	197,800	186,381
PILLSBURY CO			1,013,400	958,334	1,013,400	958,334
PMA TRANSPORTATION CORP			110,000	106,566	110,000	106,566
POLYSAR LATEX			35,000	32,849	35,000	32,849
PPG INDUSTRIES INC			49,000	46,430	49,000	46,430
PROCOR LTD (UTLX)			1,244,000	1,179,786	1,244,000	1,179,786
PLM FINANCIAL SERVICES INC			176,300	167,900	176,300	167,900
PUBLICKER INDUSTRIES INC			6,100	5,911	6,100	5,911
PULLMAN LEASING CO			4,500,000	4,273,679	4,500,000	4,273,679
QUAKER STATE OIL REFINING CORP			11,900	10,993	11,900	10,993
RAILROAD CAR MANAGEMENT CO INC			13,500	13,122	13,500	13,122
RAILGON CO			92,000	86,493	92,000	86,493
RAPCO TRANSPORTATION CO			175,900	168,161	175,900	168,161
RELCO NEVADA CORP			40,700	38,508	40,700	38,508
KNOX KERSHAW INC			5,000	4,845	5,000	4,845
REX LEASING INC			877,000	852,290	877,000	852,290
REX RAILWAYS INC			363,000	351,231	363,000	351,231
REYNOLDS METALS CO			63,300	59,743	63,300	59,743
RICHMOND LEASING CO			1,700,000	1,614,502	1,700,000	1,614,502
RUDDY TANK CAR CO			16,400	15,190	16,400	15,190
SANDERSVILLE LEASING INC			5,000	4,340	5,000	4,340
SAUVAGE GAS CO			49,100	48,229	49,100	48,229
SCOULAR GRAIN CO			1,324,700	1,242,725	1,324,700	1,242,725
SHELL OIL CO			721,100	684,833	721,100	684,833
SCHULER GRAIN CO			13,000	11,812	13,000	11,812
SHINTECH INC			52,800	48,034	52,800	48,034
SAN ANGELO TANK CAR LINE			9,400	9,259	9,400	9,259
DIV ACF INDUSTRIES (SHIPPERS)			5,500,000	5,223,384	5,500,000	5,223,384

TABLE 39, Cont.
PRIVATE CAR COMPANIES

U80CP ASSESSMENT OF OPERATING PROPERTY OF PRIVATE CAR COMPANIES -- STATE OF WASHINGTON, YEAR 1986

	REAL-PROPERTY ACTUAL	REAL-PROPERTY EQUALIZED	PERSONAL-PROPERTY ACTUAL	PERSONAL-PROPERTY EQUALIZED	TOTAL-REAL-AND-PERSONAL ACTUAL	TOTAL-REAL-AND-PERSONAL EQUALIZED
WM G SIMON TANK CAR MGMNT			14,700	12,348	14,700	12,348
SOLTEX POLYMER CORP			180,100	175,406	180,100	173,406
SHIPP ROBERT L			5,300	4,600	5,300	4,600
MCMASTER GRAIN CO (SOUTH SOO)			133,100	126,670	133,100	126,670
STALEY MANUFACTURING CO, A.E.			10,500	9,700	10,500	9,700
STAUFFER CHEMICAL CO			28,800	27,502	28,800	27,502
STEPHANS ENERGY LTD			119,999	117,871	119,999	117,871
SUN REFINING & MARKETING CO			52,100	47,336	52,100	47,336
TANCO TRANSPORTATION CO			14,300	13,210	14,300	13,210
TEMCO CORP			5,000	4,765	5,000	4,765
TENNESSEE EASTMAN CO			86,901	86,116	86,901	86,116
TERMINAL GRAIN CORP			654,100	617,353	654,100	617,353
TEXASGULF INC			21,100	20,766	21,100	20,766
TOSCO CORPORATION			5,000	4,845	5,000	4,845
TRAILER TRAIN CO			16,648,004	15,810,722	16,648,004	15,810,722
TRANSITANK CAR LEASING CORP			5,000	4,845	5,000	4,845
TRI COUNTY COOPERATIVE ASSN			84,200	80,260	84,200	80,260
TRINITY INDUSTRIES LEASING CO (WEBB COOLEY C			2,909,600	2,763,268	2,909,600	2,763,268
TRANSPORTATION CORP OF AMERICA			1,190,050	1,130,199	1,190,050	1,130,199
TRINITY RAILCAR LEASING CORP (WEBB COOLEY CO			2,058,500	1,954,973	2,058,500	1,954,973
UNION CARBIDE CORP			172,801	167,369	172,801	167,369
UNION OIL CO OF CALIFORNIA			5,300	5,136	5,300	5,136
UNOCAL CORP - CHEMICALS DIV			29,700	29,180	29,700	29,180
UNION TANK CAR CO			5,590,000	5,308,859	5,590,000	5,308,859
UNITED EQUIPMENT LEASING ASSOCIATES			316,000	298,738	316,000	298,738
UNITED GRAIN CORP			93,700	91,681	93,700	91,681
U S INDUSTRIAL CHEM CO - DIV NATL DIST & CHE			5,000	4,510	5,000	4,510
VISTA CHEMICAL CO			24,600	23,487	24,600	23,487
UNITED STATES LEASING INTL INC			72,100	68,125	72,100	68,125
VERNON WAREHOUSE CO			5,300	4,896	5,300	4,896
UNITED STATES RAIL SERVICES INC POOLS #1-10			496,700	465,998	496,700	465,998
VANGAS INC			64,100	63,634	64,100	63,634
VULCAN MATERIALS CO CHEM DIV			8,600	7,945	8,600	7,945
VIRGINIA CHEMICALS INC			5,000	4,619	5,000	4,619
WESTINGHOUSE ELECTRIC CORP			99,800	92,096	99,800	92,096
WESTVACO CORP			5,000	4,845	5,000	4,845
WESTERN RAIL LEASING CORP			12,000	11,831	12,000	11,831
W F I X PARTNERS			241,200	233,770	241,200	233,770
WEYERHAEUSER CANADA LTD			25,500	25,500	25,500	25,500
WEYERHAEUSER CO			786,500	761,973	786,500	761,973
WIGEON CAR CO			5,000	4,765	5,000	4,765
WILBUR ELLIS CO			65,400	57,651	65,400	57,651
XTRA INC (XLCO INC)			1,835,000	1,742,709	1,835,000	1,742,709
BURKE ENERGY CORP			26,400	23,807	26,400	23,807
ZIP TRANSPORTATION CO INC			6,800	6,589	6,800	6,589
GRAND TOTAL			105,912,135	100,587,337	105,912,135	100,587,337

TABLE 40
RAILROAD COMPANIES

U80CP ASSESSMENT OF OPERATING PROPERTY OF RAILROAD COMPANIES -- STATE OF WASHINGTON, YEAR 1986

COUNTY	REAL-PROPERTY RATIO	REAL-PROPERTY ACTUAL	REAL-PROPERTY EQUALIZED	PERSONAL-PROPERTY RATIO	PERSONAL-PROPERTY ACTUAL	PERSONAL-PROPERTY EQUALIZED	TOTAL-REAL-AND-PERSONAL ACTUAL	TOTAL-REAL-AND-PERSONAL EQUALIZED
BURLINGTON NORTHERN RAILROAD CO								
ADAMS	93.8	20,857,023	19,563,887	90.2	3,974,021	3,584,569	24,831,044	23,148,456
BENTON	96.4	19,781,040	19,068,921	98.0	3,385,798	3,318,082	23,166,838	22,387,003
CHELAN	89.1	16,830,193	14,995,702	81.1	3,315,561	2,688,921	20,145,754	17,684,623
CLARK	100.0	12,628,630	12,628,630	96.9	1,967,938	1,906,934	14,596,568	14,535,564
COLUMBIA	94.6	439,531	415,796	93.5	112,261	104,964	551,792	520,760
COWLITZ	100.0	13,761,723	13,761,723	89.1	2,028,859	1,807,713	15,790,582	15,569,436
DOUGLAS	97.2	2,965,539	2,882,504	92.8	561,253	520,842	3,526,792	3,403,346
FERRY	99.4	2,252,050	2,238,538	100.0	320,909	320,909	2,572,959	2,559,447
FRANKLIN	97.4	24,451,470	23,815,731	86.8	4,704,710	4,083,687	29,156,180	27,899,418
GRANT	90.0	15,663,911	14,097,523	87.9	2,888,313	2,538,828	18,552,224	16,636,351
GRAYS HARBOR	100.0	3,906,115	3,906,115	98.5	742,648	716,656	4,648,763	4,622,771
KING	95.0	42,520,549	40,394,522	100.0	6,830,021	6,830,021	49,350,570	47,224,543
KITSAP	93.6			100.0	171,193	171,193	171,193	171,193
KITTITAS	99.6	10,156,554	10,115,926	98.2	1,691,236	1,660,794	11,847,790	11,776,720
KLICKITAT	94.9	22,240,337	21,106,080	93.5	3,860,020	3,609,116	26,100,357	24,715,196
LEWIS	100.0	11,212,025	11,212,025	93.4	1,616,800	1,510,087	12,828,825	12,722,112
LINCOLN	93.9	21,232,865	19,937,661	99.9	3,872,369	3,868,496	25,105,234	23,806,157
MASON	100.0	823,671	823,671	87.1	335,457	292,182	1,159,128	1,115,853
OKANOGAN	93.8	5,481,611	5,141,749	87.6	1,041,037	911,946	6,522,648	6,053,695
PACIFIC	91.3	1,584,925	1,447,036	79.7	299,961	239,069	1,884,886	1,686,105
PEND OREILLE	90.6	184,644	167,288	85.9	34,944	30,017	219,588	197,305
PIERCE	97.0	17,066,305	16,554,315	100.0	2,454,769	2,454,769	19,521,074	19,009,084
SKAGIT	99.2	7,897,935	7,834,752	99.9	1,110,807	1,109,698	9,008,742	8,944,448
SKAMANIA	98.9	8,619,652	8,524,836	92.5	1,477,127	1,366,343	10,096,779	9,891,179
SNOHOMISH	96.9	21,930,594	21,250,747	96.4	3,788,125	3,651,753	25,718,719	24,902,500
SPOKANE	94.8	30,999,409	29,387,439	95.3	5,871,846	5,595,868	36,871,255	34,983,307
STEVENS	95.8	6,300,965	6,023,723	100.0	1,101,249	1,101,249	7,402,214	7,124,972
THURSTON	91.8	10,490,022	9,629,839	96.9	1,509,302	1,462,513	11,999,324	11,092,352
WALLA WALLA	94.6	5,169,119	4,889,988	88.2	1,568,944	1,383,806	6,738,063	6,273,794
WHATCOM	100.0	9,027,571	9,027,571	99.9	1,317,005	1,315,680	10,344,576	10,343,281
WHITMAN	81.9	5,596,713	4,583,708	100.0	1,789,732	1,789,732	7,386,445	6,373,440
YAKIMA	97.9	11,583,298	11,340,051	97.9	1,959,827	1,918,671	13,543,125	13,258,722
TOTAL		383,655,989	366,767,997		67,704,042	63,865,116	451,360,031	430,633,113
CAMAS PRAIRIE RAILROAD								
WHITMAN	81.9			100.0	67,898	67,898	67,898	67,898
CHEHALIS WESTERN RAILROAD CO								
LEWIS	100.0	1,050,973	1,050,973	93.4	494,707	462,056	1,545,680	1,513,029
PIERCE	97.0	2,623,354	2,544,652	100.0	1,268,467	1,268,467	3,891,821	3,813,119
THURSTON	91.8	2,668,151	2,449,362	96.9	1,086,347	1,052,669	3,754,498	3,502,031
TOTAL		6,342,478	6,044,987		2,849,521	2,783,192	9,191,999	8,828,179
SPOKANE INTERNATIONAL RAILROAD CO								
SPOKANE	94.8	6,809,399	6,455,310	95.3	210,598	200,700	7,019,997	6,656,010
UNION PACIFIC RAILROAD CO								
ADAMS	93.8	3,768,106	3,534,483	90.2	724,406	653,413	4,492,512	4,187,896
BENTON	96.4	2,318,683	2,235,210	98.0	483,226	473,561	2,801,909	2,708,771
CLARK	100.0	42,565	42,565	96.9	596,842	578,339	639,407	620,904
COLUMBIA	94.6	789,119	746,507	93.5	190,579	178,193	979,698	924,700
COWLITZ	100.0	92,365	92,365	89.1	1,429,323	1,273,528	1,521,688	1,365,893
FRANKLIN	97.4	663,201	645,958	86.8	128,228	111,302	791,429	757,260
GARFIELD	93.4	22,256	20,787	91.9	12,633	11,610	34,889	32,397
GRAYS HARBOR	100.0	1,596,374	1,596,374	96.5	341,812	329,850	1,938,186	1,926,224
KING	95.0	4,466,024	4,242,722	100.0	1,187,805	1,187,805	5,653,829	5,430,527
KLICKITAT	94.9	12,642	11,998	93.5	23,421	21,898	36,063	33,896
LEWIS	100.0	243,662	243,662	93.4	1,103,846	1,030,993	1,347,508	1,274,655
LINCOLN	93.9	655,713	615,715	99.9	127,356	127,229	783,069	742,944
PIERCE	97.0	1,705,108	1,653,954	100.0	1,371,356	1,371,356	3,076,462	3,025,310
SKAMANIA	98.9	8,361	8,269	92.5	11,786	10,902	20,147	19,171
SPOKANE	94.8	5,115,200	4,849,209	95.3	1,113,578	1,061,240	6,228,778	5,910,449
THURSTON	91.8	582,309	534,559	96.9	942,485	913,268	1,524,794	1,447,827
WALLA WALLA	94.6	8,826,112	8,349,502	88.2	1,726,029	1,522,356	10,552,141	9,871,858
WHITMAN	81.9	12,469,500	10,212,524	100.0	2,423,190	2,423,190	14,892,690	12,635,714
YAKIMA	97.9	2,222,702	2,176,023	97.9	462,093	452,388	2,684,795	2,628,411
TOTAL		45,600,000	41,812,386		14,399,994	13,732,421	59,999,994	55,544,807
GRAND TOTAL		442,407,866	421,080,680		85,232,053	80,649,327	527,639,919	501,730,007

TABLE 41
TELEGRAPH COMPANIES

U80CP ASSESSMENT OF OPERATING PROPERTY OF TELEGRAPH COMPANIES -- STATE OF WASHINGTON, YEAR 1986

COUNTY	REAL-PROPERTY RATIO	REAL-PROPERTY ACTUAL	REAL-PROPERTY EQUALIZED	PERSONAL-PROPERTY RATIO	PERSONAL-PROPERTY ACTUAL	PERSONAL-PROPERTY EQUALIZED	TOTAL-REAL-AND-PERSONAL ACTUAL	TOTAL-REAL-AND-PERSONAL EQUALIZED
WESTERN UNION TELEGRAPH CO								
ADAMS	93.8			90.2	3,964	3,576	3,964	3,576
BENTON	96.4	2,200	2,121	98.0	53,599	52,527	55,799	54,648
CHELAN	89.1			81.1	52,495	42,573	52,495	42,573
CLALLAM	100.0			88.6	8,948	7,928	8,948	7,928
CLARK	100.0	6,000	6,000	96.9	59,905	58,048	65,905	64,048
COWLITZ	100.0			89.1	32,597	29,044	32,597	29,044
DOUGLAS	97.2	3,000	2,916	92.8	2,898	2,689	5,898	5,605
FRANKLIN	97.4	4,200	4,091	86.8	118,028	102,449	122,228	106,540
GARFIELD	93.4			91.9	2,008	1,845	2,008	1,845
GRANT	90.0	5,000	4,500	87.9	17,869	15,707	22,869	20,207
GRAYS HARBOR	100.0			96.5	23,619	22,793	23,619	22,793
ISLAND	100.0			100.0	22,251	22,251	22,251	22,251
JEFFERSON	99.2			100.0	2,347	2,347	2,347	2,347
KING	95.0	648,919	816,473	100.0	5,350,602	5,350,602	5,999,521	5,967,075
KITSAP	93.6			100.0	56,464	56,464	56,464	56,464
KITTITAS	99.6			98.2	3,755	3,687	3,755	3,687
KLICKITAT	94.9	2,000	1,898	93.5			2,000	1,898
LEWIS	100.0			93.4	16,692	15,590	16,692	15,590
MASON	100.0			87.1	769	670	769	670
OKANOGAN	93.8	4,100	3,846	87.6	2,878	2,521	6,978	6,367
PACIFIC	91.3			79.7	1,073	855	1,073	855
PEND OREILLE	90.8			85.9	1,590	1,366	1,590	1,366
PIERCE	97.0			100.0	498,596	498,596	498,596	498,596
SKAGIT	99.2			99.9	28,482	28,455	28,482	28,455
SKAMANIA	98.9			92.5	439	406	439	406
SNOHOMISH	96.9			96.4	174,439	168,158	174,438	168,158
SPOKANE	94.8	39,000	36,972	95.3	470,521	448,405	509,521	485,377
STEVENS	95.6			100.0	1,189	1,189	1,189	1,189
THURSTON	91.8			96.9	52,216	50,597	52,216	50,597
WALLA WALLA	94.6			88.2	45,893	40,478	45,893	40,478
WHATCOM	100.0			99.9	66,760	66,693	66,760	66,693
WHITMAN	81.9			100.0	5,440	5,440	5,440	5,440
YAKIMA	97.9			97.9	107,259	105,007	107,259	105,007
TOTAL		714,419	678,817		7,285,584	7,208,956	8,000,003	7,887,773
GRAND TOTAL		714,419	678,817		7,285,584	7,208,956	8,000,003	7,887,773

TABLE 42
TELEPHONE COMPANIES

UBOCP ASSESSMENT OF OPERATING PROPERTY OF TELEPHONE COMPANIES -- STATE OF WASHINGTON, YEAR 1986

COUNTY	REAL-PROPERTY RATIO	REAL-PROPERTY ACTUAL	REAL-PROPERTY EQUALIZED	PERSONAL-PROPERTY RATIO	PERSONAL-PROPERTY ACTUAL	PERSONAL-PROPERTY EQUALIZED	TOTAL-REAL-AND-PERSONAL ACTUAL	TOTAL-REAL-AND-PERSONAL EQUALIZED
ALASCOM INC								
CLARK	100.0			96.9	965,053	935,137	965,053	935,137
KING	95.0	1,342,436	1,275,314	100.0	992,511	992,511	2,334,947	2,267,825
TOTAL		1,342,436	1,275,314		1,957,564	1,927,648	3,300,000	3,202,962
AMERICAN TELEPHONE EXCHANGE								
SPOKANE	94.8			95.3	370,000	352,610	370,000	352,610
AMERICAN NETWORK INC								
CLARK	100.0			96.9	2,452,547	2,376,518	2,452,547	2,376,518
KING	95.0			100.0	1,290,618	1,290,618	1,290,618	1,290,618
SPOKANE	94.8			95.3	6,836	6,515	6,836	6,515
TOTAL					3,750,001	3,673,651	3,750,001	3,673,651
A T & T - INTERSTATE DIVISION								
ADAMS	93.8			90.2	264,603	238,672	264,603	238,672
BENTON	96.4			98.0	4,540	4,449	4,540	4,449
CLALLAM	100.0	2,307,369	2,307,369	88.6	2,112,091	1,871,313	4,419,460	4,178,682
CLARK	100.0			96.9	263,300	255,138	263,300	255,138
GRANT	90.0			87.9	366,814	322,430	366,814	322,430
GRAYS HARBOR	100.0			96.5	143,704	138,674	143,704	138,674
KING	95.0	707,564	672,186	100.0	34,441,457	34,441,457	35,149,021	35,113,643
KITSAP	93.6			100.0	295,642	295,642	295,642	295,642
KITTITAS	99.6			98.2	1,334,297	1,310,280	1,334,297	1,310,280
KLICKITAT	94.9	424,598	402,944	93.5	1,159,152	1,083,807	1,583,750	1,486,751
LINCOLN	93.9			99.9	946,134	945,188	946,134	945,188
MASON	100.0			87.1	177,114	154,266	177,114	154,266
PACIFIC	91.3			79.7	140,090	111,652	140,090	111,652
PIERCE	97.0			100.0	3,395,297	3,395,297	3,395,297	3,395,297
SKAGIT	99.2			99.9	138,425	138,287	138,425	138,287
SNOHOMISH	96.9			96.4	159,847	154,093	159,847	154,093
SPOKANE	94.8			95.3	6,403,507	6,102,543	6,403,507	6,102,543
WHATCOM	100.0			99.9	277,806	277,528	277,806	277,528
WHITMAN	81.9	244,375	200,143	100.0	481,310	481,310	725,685	681,453
YAKIMA	97.9			97.9	3,675,963	3,598,767	3,675,963	3,598,767
TOTAL		3,683,906	3,582,642		56,181,093	55,320,793	59,864,999	58,903,435
A T & T COMMUNICATIONS OF THE PACIFIC NW INC								
ADAMS	93.8	213,169	199,953	90.2	443,511	400,047	656,680	600,000
BENTON	96.4	143,252	138,095	98.0	1,342,792	1,315,936	1,486,044	1,454,031
CLALLAM	100.0	121,545	121,545	88.6	352,003	311,874	473,548	433,419
CLARK	100.0	334,143	334,143	96.9	1,267,217	1,227,934	1,601,360	1,562,077
COWLITZ	100.0	418,129	418,129	89.1	1,319,289	1,175,487	1,737,418	1,593,616
FRANKLIN	97.4			86.8	993	862	993	862
GRANT	90.0	132,333	119,100	87.9	255,943	224,974	388,276	344,074
GRAYS HARBOR	100.0	208,743	208,743	96.5	565,674	545,875	774,417	754,618
KING	95.0	5,437,146	5,165,289	100.0	39,232,182	39,232,182	44,669,328	44,397,471
KITSAP	93.6	408,493	382,349	100.0	504,180	504,180	912,673	886,529
KITTITAS	99.6	480,304	478,383	98.2	1,258,827	1,236,168	1,739,131	1,714,551
KLICKITAT	94.9	39,216	37,216	93.5	322,771	301,791	361,987	339,007
LINCOLN	93.9	303,329	284,826	99.9	778,803	778,024	1,082,132	1,062,850
MASON	100.0	330,299	330,299	87.1	435,477	379,300	765,776	709,599
PACIFIC	91.3	235,451	214,967	79.7	371,965	296,456	607,416	511,423
PIERCE	97.0	2,895,231	2,808,374	100.0	4,343,186	4,343,186	7,238,417	7,151,560
SKAGIT	99.2	52,738	52,316	99.9	99,660	99,560	152,398	151,876
SKAMANIA	98.9	170,447	168,572	92.5	239,890	221,898	410,337	390,470
SNOHOMISH	96.9	145,350	140,844	96.4	101,870	98,202	247,220	239,046
SPOKANE	94.8	3,405,137	3,228,070	95.3	12,982,036	12,371,880	16,387,173	15,599,950
THURSTON	91.8	116,909	107,322	96.9	275,745	267,197	392,654	374,519
WALLA WALLA	94.6	51,738	48,944	88.2	171,603	151,354	223,341	200,298
WHATCOM	100.0	145,511	145,511	99.9	447,116	446,669	592,627	592,180
YAKIMA	97.9	1,682,652	1,647,316	97.9	8,551,004	8,371,433	10,233,656	10,018,749
TOTAL		17,471,265	16,780,306		75,663,737	74,302,469	93,135,002	91,082,775
ASOTIN TELEPHONE CO								
ASOTIN	88.2	130,203	114,839	73.8	1,444,796	1,080,707	1,574,999	1,195,546
ALLNET COMMUNICATION SERVICES INC								
KING	95.0			100.0	200,000	200,000	200,000	200,000
COMSAT INTERNATIONAL COMMUNICATIONS INC								
OKANOGAN	93.8	3,358,716	3,150,476	87.6	9,841,284	8,620,965	13,200,000	11,771,441

TABLE 42, Cont.
TELEPHONE COMPANIES

UBOCP ASSESSMENT OF OPERATING PROPERTY OF TELEPHONE COMPANIES -- STATE OF WASHINGTON, YEAR 1986

COUNTY	REAL-PROPERTY RATIO	REAL-PROPERTY ACTUAL	REAL-PROPERTY EQUALIZED	PERSONAL-PROPERTY RATIO	PERSONAL-PROPERTY ACTUAL	PERSONAL-PROPERTY EQUALIZED	TOTAL-REAL-AND-PERSONAL ACTUAL	TOTAL-REAL-AND-PERSONAL EQUALIZED
COMNET INC (AMER TELESAV)								
SPOKANE	94.8			95.3	1,870,000	1,782,110	1,870,000	1,782,110
CONTINENTAL TELEPHONE CO OF THE NORTHWEST IN								
FERRY	99.4	247,188	245,703	100.0	3,492,256	3,492,256	3,739,444	3,737,961
GRAYS HARBOR	100.0	457,523	457,523	96.5	2,905,424	2,803,734	3,362,947	3,261,257
KING	95.0			100.0	1,772,314	1,772,314	1,772,314	1,772,314
KITTITAS	99.6			98.2	15,726	15,443	15,726	15,443
OKANOGAN	93.8	331,964	311,382	87.6	6,635,685	5,812,860	6,967,649	6,124,242
PACIFIC	91.3	83,676	76,396	79.7	451,847	360,122	535,523	436,518
SKAGIT	99.2	2,373,848	2,354,856	99.9	28,669,168	28,640,499	31,043,016	30,995,355
WHATCOM	100.0	2,495,079	2,495,079	99.9	23,012,710	22,989,693	25,507,789	25,484,772
YAKIMA	97.9	21,502	21,050	97.9	1,434,079	1,403,963	1,455,581	1,425,013
TOTAL		6,010,780	5,961,991		68,389,209	67,290,884	74,399,989	73,252,875
ELLENSBURG TELEPHONE CO								
KITTITAS	99.6	1,468,605	1,462,729	98.2	11,960,472	11,745,182	13,429,077	13,207,911
YAKIMA	97.9	430,572	421,530	97.9	4,340,352	4,249,205	4,770,924	4,670,735
TOTAL		1,899,177	1,884,259		16,300,824	15,994,387	18,200,001	17,878,646
G T E MOBILENET INC OF PORTLAND								
CLARK	100.0			96.9	465,000	450,585	465,000	450,585
EXECULINES INC								
BENTON	96.4			98.0	100,000	98,000	100,000	98,000
CHELAN	89.1			81.1	100,000	81,100	100,000	81,100
YAKIMA	97.9			97.9	100,000	97,900	100,000	97,900
TOTAL					300,000	277,000	300,000	277,000
GENERAL TELEPHONE CO OF THE NORTHWEST INC								
BENTON	96.4	9,820,110	9,466,587	98.0	75,799,851	74,283,852	85,619,961	83,750,439
CHELAN	89.1	6,985,254	6,223,861	81.1	34,737,874	28,172,418	41,723,128	34,396,279
CLARK	100.0	529,942	529,942	96.9	9,182,802	8,898,135	9,712,744	9,428,077
COWLITZ	100.0	64,221	64,221	89.1	2,233,195	1,989,777	2,297,416	2,053,998
DOUGLAS	97.2	1,080,234	1,049,987	92.8	10,342,350	9,597,700	11,422,584	10,647,687
GRANT	90.0	463,476	417,128	87.9	5,744,492	5,049,410	6,207,968	5,466,538
ISLAND	100.0	2,268,031	2,268,031	100.0	28,501,500	28,501,500	30,769,531	30,769,531
KING	95.0	12,840,962	12,198,915	100.0	117,131,189	117,131,189	129,972,151	129,330,104
OKANOGAN	93.8	151,620	142,220	87.6	2,259,663	1,979,464	2,411,283	2,121,684
PEND OREILLE	90.6	570,920	517,254	85.9	5,613,967	4,822,396	6,184,887	5,339,650
SKAGIT	99.2	1,221,935	1,212,159	99.9	16,005,564	15,989,558	17,227,499	17,201,717
SKAMANIA	98.9	114,467	113,208	92.5	863,588	798,819	978,055	912,027
SNOHOMISH	96.9	49,123,939	47,601,095	96.4	284,261,151	274,027,749	333,385,090	321,628,844
SPOKANE	94.8	335,148	317,720	95.3	1,942,464	1,851,168	2,277,612	2,168,888
WHITMAN	81.9	2,165,918	1,773,899	100.0	22,344,168	22,344,168	24,510,102	24,118,067
TOTAL		87,736,193	83,896,227		616,963,818	595,437,303	704,700,011	679,333,530
G T E SPRINT COMMUNICATIONS CO								
KING	95.0			100.0	1,834,285	1,834,285	1,834,285	1,834,285
SNOHOMISH	96.9			96.4	8,865,714	8,546,548	8,865,714	8,546,548
TOTAL					10,699,999	10,380,833	10,699,999	10,380,833
INLAND TELEPHONE CO								
COLUMBIA	94.6			93.5	5,025	4,698	5,025	4,698
KITTITAS	99.6	269,470	268,392	98.2	610,241	599,256	879,711	867,648
MASON	100.0			87.1	259,708	226,205	259,708	226,205
WALLA WALLA	94.6	18,667	17,659	88.2	166,828	147,142	185,495	164,801
WHITMAN	81.9	150,284	123,083	100.0	919,778	919,778	1,070,062	1,042,861
TOTAL		438,421	409,134		1,961,580	1,897,079	2,400,001	2,306,213
K-I COMMUNICATIONS INC								
SPOKANE	94.8			95.3	220,000	209,660	220,000	209,660
LEWIS RIVER TELEPHONE CO INC								
CLARK	100.0	525,560	525,560	96.9	2,412,626	2,337,835	2,938,186	2,863,395
COWLITZ	100.0	36,434	36,434	89.1	222,844	198,554	259,278	234,988
SKAMANIA	98.9			92.5	2,534	2,344	2,534	2,344
TOTAL		561,994	561,994		2,638,004	2,538,733	3,199,998	3,100,727

TABLE 42, Cont.
TELEPHONE COMPANIES

U80CP ASSESSMENT OF OPERATING PROPERTY OF TELEPHONE COMPANIES -- STATE OF WASHINGTON, YEAR 1986

COUNTY	REAL-PROPERTY RATIO	REAL-PROPERTY ACTUAL	REAL-PROPERTY EQUALIZED	PERSONAL-PROPERTY RATIO	PERSONAL-PROPERTY ACTUAL	PERSONAL-PROPERTY EQUALIZED	TOTAL-REAL-AND-PERSONAL ACTUAL	TOTAL-REAL-AND-PERSONAL EQUALIZED
INTERSTATE MOBILEPHONE CO								
CLARK	100.0			96.9	568,540	550,915	568,540	550,915
KING	95.0			100.0	6,028,405	6,028,405	6,028,405	6,028,405
PIERCE	97.0			100.0	2,269,355	2,269,355	2,269,355	2,269,355
SNOHOMISH	96.9			96.4	2,833,700	2,731,685	2,833,700	2,731,685
TOTAL					11,700,000	11,580,360	11,700,000	11,580,360
M C I TELECOMMUNICATIONS CORP								
CLARK	100.0	20,000	20,000	96.9	295,577	286,414	315,577	306,414
COWLITZ	100.0		-	89.1	72,500	64,598	72,500	64,598
KING	95.0			100.0	2,180,577	2,180,577	2,180,577	2,180,577
PIERCE	97.0	40,000	38,800	100.0	278,846	278,846	318,846	317,646
THURSTON	91.8	40,000	36,720	96.9	72,500	70,253	112,500	106,973
TOTAL		100,000	95,520		2,900,000	2,880,688	3,000,000	2,976,208
SEATTLE SMSA LTD PARTNERSHIP								
KING	95.0	1,151,739	1,094,152	100.0	5,728,086	5,728,086	6,879,825	6,822,238
PIERCE	97.0	96,451	93,557	100.0	677,002	677,002	773,453	770,559
SNOHOMISH	96.9	284,037	275,232	96.4	662,686	638,829	946,723	914,061
TOTAL		1,532,227	1,462,941		7,067,774	7,043,917	8,600,001	8,506,858
PACIFIC NORTHWEST BELL TELEPHONE CO								
ADAMS	93.8	284,487	266,848	90.2	5,941,681	5,359,394	6,226,168	5,626,242
ASOTIN	88.2			74.8	3,862,293	2,888,995	3,862,293	2,888,995
BENTON	96.4	270,567	260,826	98.0	1,171,383	1,147,956	1,441,950	1,408,782
CHELAN	89.1			81.1	93,738	76,022	93,738	76,022
CLALLAM	100.0	1,815,379	1,815,379	88.6	21,964,042	19,460,141	23,779,421	21,275,520
CLARK	100.0	4,117,556	4,117,556	96.9	87,050,945	84,352,366	91,168,501	88,469,922
COLUMBIA	94.6	139,455	131,924	93.5	1,700,271	1,589,755	1,839,726	1,721,679
COWLITZ	100.0	2,505,225	2,505,225	89.1	27,444,254	24,452,830	29,949,479	26,958,055
DOUGLAS	97.2	219,497	213,351	92.8	1,082,103	1,004,192	1,301,600	1,217,543
FERRY	99.4	33,423	33,222	100.0	343,760	343,760	377,183	376,982
FRANKLIN	97.4	1,041,662	1,014,579	86.8	14,634,385	12,702,646	15,676,047	13,717,225
GARFIELD	93.4	87,554	81,775	91.9	1,243,403	1,142,687	1,330,957	1,224,462
GRANT	90.0	1,355,255	1,219,729	87.9	20,809,725	18,291,744	22,164,980	19,511,473
GRAYS HARBOR	100.0	2,085,751	2,085,751	96.5	21,133,336	20,393,670	23,219,087	22,479,421
JEFFERSON	99.2	574,940	570,340	100.0	7,784,830	7,784,830	8,359,770	8,355,170
KING	95.0	194,352,715	184,635,081	100.0	803,968,117	803,968,117	998,320,832	988,603,198
KITSAP	93.6	5,727,148	5,360,611	100.0	54,653,337	54,653,337	60,380,485	60,013,948
KITTITAS	99.6	344,035	342,659	98.2	3,453,434	3,391,274	3,797,469	3,733,933
KLICKITAT	94.9	-47,647	45,217	93.5	657,388	614,657	705,035	659,874
LEWIS	100.0	1,287,497	1,287,497	93.4	19,934,400	18,618,728	21,221,897	19,906,225
LINCOLN	93.9	516,395	484,896	99.9	4,373,192	4,368,821	4,889,587	4,853,717
MASON	100.0	909,966	909,966	87.1	15,155,765	13,200,673	16,065,731	14,110,639
OKANOGAN	93.8	1,266,183	1,187,681	87.6	10,387,754	9,099,670	11,653,937	10,287,351
PACIFIC	91.3	322,936	294,841	79.7	4,047,037	3,225,488	4,369,973	3,520,329
PEND OREILLE	90.6			85.9	338,799	291,028	338,799	291,028
PIERCE	97.0	13,880,320	13,463,909	100.0	192,342,245	192,342,245	206,222,565	205,806,154
SAN JUAN	99.4	135,907	135,092	70.4	220,397	155,160	356,304	290,252
SKAGIT	99.2	141,965	140,829	99.9	1,096,358	1,095,262	1,238,323	1,236,091
SKAMANIA	98.9	1,500	1,484	92.5	160,068	148,063	161,568	149,547
SNOHOMISH	98.9	394,995	382,750	96.4	1,275,251	1,229,344	1,670,246	1,612,094
SPOKANE	94.8	14,260,175	13,518,646	95.3	159,277,168	151,791,142	173,537,343	165,309,788
STEVENS	95.6	550,851	526,613	100.0	9,062,098	9,062,098	9,612,949	9,588,711
THURSTON	91.8	6,155,563	5,650,807	96.9	75,694,578	73,348,043	81,850,141	78,998,850
WAHKIAKUM	83.7	36,935	30,915	72.8	850,135	818,898	887,070	849,813
WALLA WALLA	94.6	1,908,639	1,805,573	88.2	23,255,203	20,511,089	25,163,842	22,316,662
WHATCOM	100.0	1,542,690	1,542,690	99.9	34,729,372	34,694,644	36,272,062	36,237,334
WHITMAN	81.9	480,369	393,423	100.0	3,164,822	3,164,822	3,645,191	3,558,245
YAKIMA	97.9	3,336,881	3,266,806	97.9	42,410,864	41,520,232	45,747,745	44,787,038
TOTAL		262,132,063	249,724,491		1,676,767,931	1,642,103,823	1,938,899,994	1,891,828,314
SATELLITE BUSINESS SYSTEMS								
KING	95.0			100.0	7,100,000	7,100,000	7,100,000	7,100,000
R C A AMERICAN COMMUNICATIONS INC								
KING	95.0			100.0	7,200,000	7,200,000	7,200,000	7,200,000
PENINSULA TELECOMMUNICATION INC								
CLALLAM	100.0	1,167,512	1,167,512	88.8	4,655,882	4,125,111	5,823,394	5,292,623
GRAYS HARBOR	100.0	57,276	57,276	96.5	89,198	86,076	146,474	143,352
JEFFERSON	99.2			100.0	330,133	330,133	330,133	330,133
TOTAL		1,224,788	1,224,788		5,075,213	4,541,320	6,300,001	5,766,108

TABLE 42, Cont.
TELEPHONE COMPANIES

U80CP ASSESSMENT OF OPERATING PROPERTY OF TELEPHONE COMPANIES -- STATE OF WASHINGTON, YEAR 1986

COUNTY	REAL-PROPERTY RATIO	REAL-PROPERTY ACTUAL	REAL-PROPERTY EQUALIZED	PERSONAL-PROPERTY RATIO	PERSONAL-PROPERTY ACTUAL	PERSONAL-PROPERTY EQUALIZED	TOTAL-REAL-AND-PERSONAL ACTUAL	TOTAL-REAL-AND-PERSONAL EQUALIZED
PIONEER TELEPHONE CO								
ADAMS	93.8			90.2	25,173	22,706	25,173	22,706
WHITMAN	81.9	250,811	205,414	100.0	2,124,015	2,124,015	2,374,826	2,329,429
TOTAL		250,811	205,414		2,149,188	2,146,721	2,399,999	2,352,135
TELEPHONE UTILITIES OF WASH INC								
ADAMS	93.8	9,428	8,843	90.2	292,723	264,036	302,151	272,879
FERRY	99.4	27,449	27,284	100.0	1,826,281	1,826,281	1,853,730	1,853,565
FRANKLIN	97.4	162,766	158,534	86.8	4,191,401	3,638,135	4,354,167	3,796,669
GRAYS HARBOR	100.0	343,622	343,622	98.5	6,744,810	6,508,743	7,088,432	6,852,365
KING	95.0	1,160,783	1,102,743	100.0	11,912,010	11,912,010	13,072,793	13,014,753
KITSAP	93.6	345,457	323,347	100.0	6,340,102	6,340,102	6,685,559	6,663,449
KITTITAS	99.6	150,032	149,432	98.2	274,460	269,520	424,492	418,952
LEWIS	100.0	329,354	329,354	93.4	4,251,753	3,971,138	4,581,107	4,300,492
LINCOLN	93.9	190,490	178,870	99.9	2,774,749	2,771,975	2,965,239	2,950,845
MASON	100.0			87.1	111,032	96,709	111,032	96,709
OKANOGAN	93.8	127,250	119,361	87.6	2,667,157	2,336,429	2,794,407	2,455,790
PACIFIC	91.3	252,897	230,895	79.7	4,919,326	3,920,704	5,172,223	4,151,599
PIERCE	97.0	3,340,771	3,240,548	100.0	21,742,240	21,742,240	25,083,011	24,982,788
SPOKANE	94.8	1,491,892	1,414,313	95.3	9,344,483	8,905,289	10,836,375	10,319,602
STEVENS	95.8	287,477	255,704	100.0	5,684,752	5,684,752	5,952,229	5,940,460
THURSTON	91.8			96.9	4,470	4,331	4,470	4,331
WAHKIAKUM	83.7	41,103	34,403	72.8	354,921	258,382	396,024	292,785
WHITMAN	81.9			100.0	22,559	22,559	22,559	22,559
TOTAL		8,240,771	7,917,257		83,459,229	80,473,335	91,700,000	88,390,592
UNITED TELEPHONE CO OF THE NORTHWEST								
BENTON	96.4	902,708	870,209	98.0	14,527,193	14,236,649	15,429,899	15,106,858
CLALLAM	100.0			88.6	2,542	2,252	2,542	2,252
GRANT	90.0	43,013	38,712	87.9	1,158,906	1,018,678	1,201,919	1,057,390
JEFFERSON	99.2	219,177	217,423	100.0	2,987,291	2,987,291	3,206,468	3,204,714
KITSAP	93.6	1,040,998	974,373	100.0	17,120,865	17,120,865	18,161,863	18,095,238
KLICKITAT	94.9	357,314	339,090	93.5	9,245,390	8,644,439	9,602,704	8,983,529
SKAMANIA	98.9	137,379	135,868	92.5	3,217,086	2,975,804	3,354,465	3,111,672
YAKIMA	97.9	1,259,434	1,232,986	97.9	21,080,704	20,638,010	22,340,138	21,870,996
TOTAL		3,960,021	3,808,661		69,339,977	67,623,988	73,299,998	71,432,649
STARNET CORP								
KING	95.0			100.0	90,000	90,000	90,000	90,000
WESTERN WAHKIAKUM COUNTY TELEPHONE CO								
PACIFIC	91.3	32,581	29,746	79.7	410,821	327,424	443,402	357,170
WAHKIAKUM	83.7	252,150	211,050	72.8	504,448	367,239	756,598	578,289
TOTAL		284,731	240,796		915,269	694,663	1,200,000	935,459
YELM TELEPHONE CO INC								
PIERCE	97.0	15,000	14,550	100.0	553,674	553,674	568,674	568,224
THURSTON	91.8	476,906	437,800	96.9	3,354,419	3,250,431	3,831,325	3,688,231
TOTAL		491,906	452,350		3,908,093	3,804,105	4,399,999	4,256,455
GRAND TOTAL		400,850,409	382,749,400		2,746,889,583	2,679,020,337	3,147,739,992	3,061,769,737

TABLE 43
WATER TRANSPORTATION COMPANIES

UBOCP ASSESSMENT OF OPERATING PROPERTY OF WATER TRANSPORTATION COMPANIES -- STATE OF WASHINGTON, YEAR 1986

COUNTY	REAL-PROPERTY RATIO	REAL-PROPERTY ACTUAL	REAL-PROPERTY EQUALIZED	PERSONAL-PROPERTY RATIO	PERSONAL-PROPERTY ACTUAL	PERSONAL-PROPERTY EQUALIZED	TOTAL-REAL-AND-PERSONAL ACTUAL	TOTAL-REAL-AND-PERSONAL EQUALIZED
ALASKA TOUR & MKG SVRS INC								
KING	95.0			100.0	4,250,000	4,250,000	4,250,000	4,250,000
BERNERT BARGE LINES INC								
BENTON	96.4			98.0	50,359	49,351	50,359	49,351
CLARK	100.0			96.9	100,714	97,594	100,714	97,594
COLUMBIA	94.6			93.5	50,357	47,083	50,357	47,083
COWLITZ	100.0			89.1	100,714	89,738	100,714	89,738
FRANKLIN	97.4			86.8	50,357	43,711	50,357	43,711
GARFIELD	93.4			91.9	50,357	46,278	50,357	46,278
KLICKITAT	94.9			93.5	100,714	94,169	100,714	94,169
SKAMANIA	98.9			92.5	100,714	93,165	100,714	93,165
WALLA WALLA	94.6			88.2	50,357	44,414	50,357	44,414
WHITMAN	81.9			100.0	50,357	50,357	50,357	50,357
TOTAL					705,000	655,860	705,000	655,860
BERNERT LOG TONAGE INC								
CLARK	100.0			96.9	12,500	12,110	12,500	12,110
COWLITZ	100.0			89.1	12,500	11,140	12,500	11,140
KLICKITAT	94.9			93.5	12,500	11,690	12,500	11,690
SKAMANIA	98.9			92.5	12,500	11,564	12,500	11,564
TOTAL					50,000	46,504	50,000	46,504
BERNERT TOWBOAT CO								
CLARK	100.0			96.9	90,000	87,216	90,000	87,216
COWLITZ	100.0			89.1	90,000	80,190	90,000	80,190
KLICKITAT	94.9			93.5	90,000	84,150	90,000	84,150
SKAMANIA	98.9			92.5	90,000	83,253	90,000	83,253
TOTAL					360,000	334,809	360,000	334,809
BLACK BALL TRANSPORT INC								
CLALLAM	100.0			88.6	4,133,400	3,662,193	4,133,400	3,662,193
KING	95.0			100.0	16,600	16,600	16,600	16,600
TOTAL					4,150,000	3,678,793	4,150,000	3,678,793
COLUMBIA MARINE LINES INC								
ASOTIN	88.2			74.8	467,040	349,346	467,040	349,346
BENTON	96.4			98.0	530,599	519,987	530,599	519,987
CLARK	100.0			96.9	2,106,397	2,041,099	2,106,397	2,041,099
COLUMBIA	94.6			93.5	107,407	100,426	107,407	100,426
COWLITZ	100.0			89.1	213,608	190,325	213,608	190,325
FRANKLIN	97.4			86.8	3,637,983	3,157,769	3,637,983	3,157,769
GARFIELD	93.4			91.9	197,114	181,148	197,114	181,148
KLICKITAT	94.9			93.5	102,178	95,536	102,178	95,536
WALLA WALLA	94.6			88.2	240,962	212,529	240,962	212,529
WHITMAN	81.9			100.0	196,712	196,712	196,712	196,712
TOTAL					7,800,000	7,044,877	7,800,000	7,044,877
KNAPPTON CORP								
BENTON	96.4			98.0	204,718	200,624	204,718	200,624
CLARK	100.0	136,500	136,500	96.9	366,828	355,456	503,328	491,956
COLUMBIA	94.6			93.5	10,206	9,543	10,206	9,543
COWLITZ	100.0	14,800	14,800	89.1	3,412,869	3,040,868	3,427,669	3,055,668
FRANKLIN	97.4			86.8	247,943	215,214	247,943	215,214
GARFIELD	93.4			91.9	62,436	57,379	62,436	57,379
KLICKITAT	94.9	8,000	7,592	93.5	177,102	165,590	185,102	173,182
SKAMANIA	98.9	258,400	255,558	92.5	563,250	521,008	821,650	776,566
WAHKIAKUM	83.7	1,000	837	72.8	797,198	580,361	798,198	581,198
WALLA WALLA	94.6			88.2	74,937	66,094	74,937	66,094
WHITMAN	81.9			100.0	863,812	863,812	863,812	863,812
TOTAL		418,700	415,287		6,781,299	6,075,949	7,199,999	6,491,236
PACIFIC INLAND NAVIGATION INC								
CLARK	100.0			36.9	35,375	34,278	35,375	34,278
COWLITZ	100.0			89.1	29,000	25,839	29,000	25,839
FRANKLIN	97.4			86.8	48,125	41,773	48,125	41,773
TOTAL					112,500	101,890	112,500	101,890

TABLE 43, Cont.
WATER TRANSPORTATION COMPANIES

UBOCP ASSESSMENT OF OPERATING PROPERTY OF WATER TRANSPORTATION COMPANIES -- STATE OF WASHINGTON, YEAR 1986

COUNTY	REAL-PROPERTY RATIO	REAL-PROPERTY ACTUAL	REAL-PROPERTY EQUALIZED	PERSONAL-PROPERTY RATIO	PERSONAL-PROPERTY ACTUAL	PERSONAL-PROPERTY EQUALIZED	TOTAL-REAL-AND-PERSONAL ACTUAL	TOTAL-REAL-AND-PERSONAL EQUALIZED
PUGET SOUND FREIGHT LINES								
CLALLAM	100.0			88.6	1,145,289	1,014,726	1,145,289	1,014,726
JEFFERSON	99.2			100.0	343,207	343,207	343,207	343,207
KING	95.0			100.0	2,836,064	2,836,064	2,836,064	2,836,064
PIERCE	97.0			100.0	71,890	71,890	71,890	71,890
SKAGIT	99.2			99.9	103,550	103,446	103,550	103,446
TOTAL					4,500,000	4,369,333	4,500,000	4,369,333
SHAVER TRANSPORTATION CO								
BENTON	98.4			98.0	980,420	960,812	980,420	960,812
CLARK	100.0			96.9	412,190	399,412	412,190	399,412
COLUMBIA	94.6			93.5	162,620	152,050	162,620	152,050
COWLITZ	100.0			89.1	1,722,080	1,534,373	1,722,080	1,534,373
FRANKLIN	97.4			86.8	195,990	170,119	195,990	170,119
GARFIELD	93.4			91.9	739,780	679,858	739,780	679,858
WALLA WALLA	94.6			88.2	446,970	394,227	446,970	394,227
WHITMAN	81.9			100.0	39,950	39,950	39,950	39,950
TOTAL					4,700,000	4,330,801	4,700,000	4,330,801
TIDEWATER BARGE LINES INC								
BENTON	96.4			98.0	698,093	684,131	698,093	684,131
CLARK	100.0			96.9	4,574,702	4,432,887	4,574,702	4,432,887
COLUMBIA	94.6			93.5	56,312	52,652	56,312	52,652
COWLITZ	100.0			89.1	2,222,561	1,980,302	2,222,561	1,980,302
FRANKLIN	97.4			86.8	7,244,686	6,288,387	7,244,686	6,288,387
GARFIELD	93.4			91.9	240,941	221,425	240,941	221,425
KLICKITAT	94.9			93.5	16,063	15,019	16,063	15,019
WALLA WALLA	94.6			88.2	1,170,731	1,032,584	1,170,731	1,032,584
WHITMAN	81.9			100.0	3,175,906	3,175,906	3,175,906	3,175,906
TOTAL					19,399,995	17,883,293	19,399,995	17,883,293
KNAPPTON MARITIME CORP								
CLALLAM	100.0			88.6	283,610	251,278	283,610	251,278
ISLAND	100.0			100.0	113,365	113,365	113,365	113,365
JEFFERSON	99.2			100.0	100,330	100,330	100,330	100,330
KING	95.0			100.0	1,534,575	1,534,575	1,534,575	1,534,575
KITSAP	93.6			100.0	117,710	117,710	117,710	117,710
PIERCE	97.0			100.0	649,775	649,775	649,775	649,775
SAN JUAN	99.4			70.4	270,180	190,206	270,180	190,206
SKAGIT	99.2			99.9	400,925	400,524	400,925	400,524
SNOHOMISH	96.8			96.4	322,715	311,097	322,715	311,097
WHATCOM	100.0			99.9	156,815	156,658	156,815	156,658
TOTAL					3,950,000	3,825,518	3,950,000	3,825,518
WESTERN TRANSPORTATION CC								
CLALLAM	100.0			88.6	131,173	116,219	131,173	116,219
CLARK	100.0			96.9	2,272,699	2,202,245	2,272,699	2,202,245
COWLITZ	100.0			89.1	270,675	241,172	270,675	241,172
MAKAH INDIAN	83.7	16,200	13,559	72.8	709,253	516,336	725,453	529,895
TOTAL		16,200	13,559		3,383,800	3,075,972	3,400,000	3,089,531
RIEDEL INTERNATIONAL INC								
CLARK	100.0			96.9	373,473	361,895	373,473	361,895
COWLITZ	100.0			89.1	134,895	120,191	134,895	120,191
FRANKLIN	97.4			86.8	1,632	1,417	1,632	1,417
TOTAL					510,000	483,503	510,000	483,503
GRAND TOTAL		434,900	428,846		60,652,594	56,157,102	61,087,494	56,585,948

TABLE 44
RECAPITULATION BY COUNTY

U85CP RECAPITULATION OF PUBLIC UTILITY COMPANIES BY COUNTIES -- STATE OF WASHINGTON, YEAR 1986

COUNTY NAME OF COMPANY	REAL PROPERTY RATIO	REAL PROPERTY ACTUAL	REAL PROPERTY EQUALIZED	PERSONAL PROPERTY RATIO	PERSONAL PROPERTY ACTUAL	PERSONAL PROPERTY EQUALIZED	TOTAL REAL AND PERSONAL ACTUAL	TOTAL REAL AND PERSONAL EQUALIZED
ADAMS	93.8			90.2				
A T & T - INTERSTATE DIVISION					264,603	238,672	264,603	238,672
A T & T COMMUNICATIONS OF THE PACIFIC NW INC		213,169	199,953		443,511	400,047	656,680	600,000
BIG BEND ELECTRIC COOP INC		1,019,803	956,575		5,886,676	5,309,782	6,906,479	6,266,357
BURLINGTON NORTHERN RAILROAD CO		20,857,023	19,563,867		3,974,021	3,584,569	24,831,044	23,148,436
CASCADE NATURAL GAS CORP		78,186	73,339		945,879	853,182	1,024,065	926,521
CHEVRON PIPE LINE CO		4,000	3,752		1,186,216	1,069,966	1,190,216	1,073,718
INLAND POWER & LIGHT CO					56,743	51,181	56,743	51,181
LINCOLN ELECTRIC COOP INC					105,375	95,047	105,375	95,047
NORTHWEST PIPELINE CORP		4,977	4,669		2,349,664	2,119,397	2,354,641	2,124,066
PACIFIC NORTHWEST BELL TELEPHONE CO		284,487	266,848		5,941,681	5,359,394	6,226,168	5,626,242
PIONEER TELEPHONE CO					25,173	22,706	25,173	22,706
PUGET SOUND POWER & LIGHT CO					45,182	40,754	45,182	40,754
TELEPHONE UTILITIES OF WASH INC		9,428	8,843		292,723	264,036	302,151	272,879
UNION PACIFIC RAILROAD CO		3,768,106	3,534,483		721,406	650,413	4,492,512	4,187,896
WASHINGTON WATER POWER CO - GAS		10,601	9,944		491,556	443,383	502,157	453,327
WASHINGTON WATER POWER CO ELECTRIC		721,109	676,400		14,963,885	13,497,425	15,684,994	14,173,825
WESTERN UNION TELEGRAPH CO					3,964	3,576	3,964	3,576
YELLOWSTONE PIPE LINE CO					42,877	38,675	42,877	38,675
PRIVATE CAR COMPANIES					4,831,935	4,358,409	4,831,935	4,358,409
TOTALS		26,970,889	25,298,693		42,576,070	38,403,614	69,546,959	63,702,307
ASOTIN	88.2			74.8				
ASOTIN TELEPHONE CO		130,203	114,839		1,444,796	1,080,707	1,574,999	1,195,546
CLEARWATER POWER CO					836,188	625,469	836,188	625,469
COLUMBIA MARINE LINES INC					467,040	349,346	467,040	349,346
INLAND POWER & LIGHT CO					7,603	5,687	7,603	5,687
PACIFIC NORTHWEST BELL TELEPHONE CO					3,862,293	2,888,995	3,862,293	2,888,995
PACIFIC POWER & LIGHT CO					192,866	144,263	192,866	144,263
UNITED AIR LINES INC					7,026	5,255	7,026	5,255
WASHINGTON WATER POWER CO - GAS		3,549	3,130		1,298,084	970,968	1,301,633	974,098
WASHINGTON WATER POWER CO ELECTRIC		1,390,501	1,226,422		6,152,698	4,602,219	7,543,199	5,828,641
TOTALS		1,524,253	1,344,391		14,268,594	10,672,909	15,792,847	12,017,300
BENTON	98.4			98.0				
A T & T - INTERSTATE DIVISION					4,540	4,449	4,540	4,449
A T & T COMMUNICATIONS OF THE PACIFIC NW INC		143,252	138,095		1,342,792	1,315,936	1,486,044	1,454,031
BENTON RURAL ELECTRIC ASSOC INC		423,362	408,121		6,672,003	6,538,565	7,095,365	6,946,686
BERNERT BARGE LINES INC					50,359	49,351	50,359	49,351
BURLINGTON NORTHERN RAILROAD CO		19,781,040	19,068,921		3,385,798	3,318,082	23,166,838	22,387,003
CASCADE NATURAL GAS CORP		1,722,061	1,660,068		5,452,539	5,343,487	7,174,600	7,003,555
COLUMBIA MARINE LINES INC					530,599	519,987	530,599	519,987
EXECULINES INC					100,000	98,000	100,000	98,000
FEDERAL EXPRESS CORP					6,328	6,201	6,328	6,201
GENERAL TELEPHONE CO OF THE NORTHWEST INC		9,820,110	9,466,587		75,799,851	74,283,852	85,619,961	83,750,439
KNAPPTON CORP					204,718	200,624	204,718	200,624
NORTHWEST PIPELINE CORP		6,153,386	5,931,864		43,888,272	43,010,507	50,041,658	48,942,371
PACIFIC GAS TRANSMISSION CO					58,178	57,014	58,178	57,014
PACIFIC NORTHWEST BELL TELEPHONE CO		270,567	260,826		1,171,383	1,147,956	1,441,950	1,408,782
PACIFIC POWER & LIGHT CO		62,300	60,057		406,160	398,037	468,460	458,094
SHAVER TRANSPORTATION CO					980,420	960,812	980,420	960,812
TIDEWATER BARGE LINES INC					698,093	684,131	698,093	684,131
UNION PACIFIC RAILROAD CO		2,318,683	2,235,210		483,226	473,561	2,801,909	2,708,771
UNITED AIR LINES INC					111,099	108,877	111,099	108,877
UNITED TELEPHONE CO OF THE NORTHWEST		902,706	870,209		14,527,193	14,236,649	15,429,899	15,106,858
WASHINGTON WATER POWER CO ELECTRIC					66,506	65,176	66,506	65,176
WESTERN UNION TELEGRAPH CO		2,200	2,121		53,599	52,527	55,799	54,648
MOTOR VEHICLE TRANSPORTATION COMPANIES		167,008	110,996		37,201	36,457	204,209	197,453
PRIVATE CAR COMPANIES					4,372,955	4,285,498	4,372,955	4,285,498
TOTALS		41,766,675	40,263,075		160,403,612	157,195,736	202,170,487	197,458,811
CHELAN	89.1			81.1				
BURLINGTON NORTHERN RAILROAD CO		16,830,193	14,995,702		3,315,561	2,688,921	20,145,754	17,684,623
CASCADE NATURAL GAS CORP		956,050	851,841		2,339,665	1,897,468	3,295,715	2,749,309
EXECULINES INC					100,000	81,100	100,000	81,100
GENERAL TELEPHONE CO OF THE NORTHWEST INC		6,985,254	6,223,861		34,737,874	28,172,418	41,723,128	34,396,279
NORTHWEST PIPELINE CORP		26,257	23,395		210,045	170,347	236,302	193,742
PACIFIC NORTHWEST BELL TELEPHONE CO					93,738	76,022	93,738	76,022
PUGET SOUND POWER & LIGHT CO					452,337	366,845	452,337	366,845
UNITED AIR LINES INC					48,743	39,530	48,743	39,530
WASHINGTON NATURAL GAS CO					3,433	2,784	3,433	2,784
WESTERN UNION TELEGRAPH CO					52,495	42,573	52,495	42,573
MOTOR VEHICLE TRANSPORTATION COMPANIES		163,200	145,411		59,924	48,598	223,124	194,009
PRIVATE CAR COMPANIES					2,664,476	2,160,891	2,664,476	2,160,891
TOTALS		24,960,954	22,240,210		44,078,291	35,747,497	69,039,245	57,987,707

TABLE 44, Cont.
RECAPITULATION BY COUNTY

UR5CP RECAPITULATION OF PUBLIC UTILITY COMPANIES BY COUNTIES -- STATE OF WASHINGTON, YEAR-1986

COUNTY / NAME OF COMPANY	REAL-PROPERTY RATIO	REAL-PROPERTY ACTUAL	REAL-PROPERTY EQUALIZED	PERSONAL-PROPERTY RATIO	PERSONAL-PROPERTY ACTUAL	PERSONAL-PROPERTY EQUALIZED	TOTAL-REAL-AND-PERSONAL ACTUAL	TOTAL-REAL-AND-PERSONAL EQUALIZED
CLALLAM	100.0			88.6				
A T & T - INTERSTATE DIVISION		2,307,369	2,307,369		2,112,091	1,871,313	4,419,460	4,178,682
A T & T COMMUNICATIONS OF THE PACIFIC NW INC		121,545	121,545		352,003	311,874	473,548	433,419
BLACK BALL TRANSPORT INC					4,133,400	3,662,193	4,133,400	3,662,193
KNAPPTON MARITIME CORP					283,610	251,278	283,610	251,278
PACIFIC NORTHWEST BELL TELEPHONE CO		1,815,379	1,815,379		21,964,042	19,460,141	23,779,421	21,275,520
PENINSULA TELECOMMUNICATION INC		1,167,512	1,167,512		4,655,882	4,125,111	5,823,394	5,292,623
PUGET SOUND FREIGHT LINES					1,145,289	1,014,726	1,145,289	1,014,726
SAN JUAN AIR SERVICES INC					617,070	546,724	617,070	546,724
UNITED AIR LINES INC					35,170	31,161	35,170	31,161
UNITED TELEPHONE CO OF THE NORTHWEST					2,542	2,252	2,542	2,252
WESTERN TRANSPORTATION CO					131,173	116,219	131,173	116,219
WESTERN UNION TELEGRAPH CO					8,948	7,928	8,948	7,928
MOTOR VEHICLE TRANSPORTATION COMPANIES		154,879	154,879		42,042	37,250	196,921	192,129
PRIVATE CAR COMPANIES					30,979	27,447	30,979	27,447
TOTALS		5,566,684	5,566,684		35,514,241	31,465,617	41,080,925	37,032,301
CLARK	100.0			86.9				
A T & T - INTERSTATE DIVISION					263,300	255,138	263,300	255,138
A T & T COMMUNICATIONS OF THE PACIFIC NW INC		334,143	334,143		1,267,217	1,227,934	1,601,360	1,562,077
ALASCOM INC					965,053	935,137	965,053	935,137
AMERICAN NETWORK INC					2,452,547	2,376,518	2,452,547	2,376,518
BERNERT BARGE LINES INC					100,714	97,594	100,714	97,594
BERNERT LOG TOWAGE INC					12,500	12,110	12,500	12,110
BERNERT TOWBOAT CO					90,000	87,216	90,000	87,216
BURLINGTON NORTHERN RAILROAD CO		12,628,630	12,628,630		1,967,938	1,906,934	14,596,568	14,535,564
COLUMBIA MARINE LINES INC					2,106,397	2,041,099	2,106,397	2,041,099
DELTA AIR LINES INC					34,752	33,675	34,752	33,675
G T E MOBILENET INC OF PORTLAND					465,000	450,585	465,000	450,585
GENERAL TELEPHONE CO OF THE NORTHWEST INC		529,942	529,942		9,182,802	8,898,135	9,712,744	9,428,077
INTERSTATE MOBILEPHONE CO					568,540	550,915	568,540	550,915
KNAPPTON CORP		136,500	136,500		368,828	355,456	503,328	491,956
LEWIS RIVER TELEPHONE CO INC		525,560	525,560		2,412,626	2,337,835	2,938,186	2,863,395
M C I TELECOMMUNICATIONS CORP		20,000	20,000		295,577	286,414	315,577	306,414
NORTHWEST NATURAL GAS CO		38,845	38,845		20,560,501	19,923,124	20,599,346	19,961,969
NORTHWEST PIPELINE CORP		1,419,265	1,419,265		6,840,278	6,628,227	8,259,541	8,047,492
OLYMPIC PIPE LINE CO		444,333	444,333		1,980,002	1,880,443	2,384,835	2,324,776
PACIFIC INLAND NAVIGATION INC					35,375	34,278	35,375	34,278
PACIFIC NORTHWEST BELL TELEPHONE CO		4,117,556	4,117,556		87,050,945	84,352,368	91,168,501	88,469,922
PACIFIC POWER & LIGHT CO		4,556,581	4,556,581		20,871,817	20,224,792	25,428,398	24,781,373
PORTLAND GENERAL ELECTRIC CO					14,353	13,908	14,353	13,908
RIEDEL INTERNATIONAL INC					373,473	361,895	373,473	361,895
SHAVER TRANSPORTATION CO					412,190	399,412	412,190	399,412
TIDEWATER BARGE LINES INC					4,574,702	4,432,887	4,574,702	4,432,887
UNION PACIFIC RAILROAD CO		42,565	42,565		596,842	578,339	639,407	620,904
UNITED AIR LINES INC					234,932	227,650	234,932	227,650
WESTERN TRANSPORTATION CO					2,272,609	2,202,245	2,272,609	2,202,245
WESTERN UNION TELEGRAPH CO		6,000	6,000		59,905	58,048	65,905	64,048
MOTOR VEHICLE TRANSPORTATION COMPANIES					327,760	317,599	327,760	317,599
PRIVATE CAR COMPANIES					2,210,327	2,141,809	2,210,327	2,141,809
TOTALS		24,709,920	24,709,920		170,928,890	165,828,717	195,728,410	190,429,637
COLUMBIA	94.6			93.5				
BERNERT BARGE LINES INC					50,357	47,083	50,357	47,083
BURLINGTON NORTHERN RAILROAD CO		439,531	415,796		112,261	104,984	551,792	520,780
COLUMBIA MARINE LINES INC					107,407	100,426	107,407	100,426
COLUMBIA RURAL ELECTRIC ASSOC INC		481,838	455,818		2,257,864	2,111,103	2,739,702	2,566,921
INLAND POWER & LIGHT CO					31,455	29,410	31,455	29,410
INLAND TELEPHONE CO					5,025	4,698	5,025	4,698
KNAPPTON CORP					10,206	9,543	10,206	9,543
PACIFIC GAS TRANSMISSION CO		26,830	25,338		2,078,768	1,943,648	2,105,658	1,969,086
PACIFIC NORTHWEST BELL TELEPHONE CO		139,355	131,924		1,700,271	1,589,755	1,839,726	1,721,679
PACIFIC POWER & LIGHT CO		65,800	62,247		2,645,532	2,473,572	2,711,332	2,535,819
SHAVER TRANSPORTATION CO					162,620	152,050	162,620	152,050
TIDEWATER BARGE LINES INC					56,312	52,652	56,312	52,652
UNION PACIFIC RAILROAD CO		769,119	740,507		190,579	178,193	959,698	928,700
PRIVATE CAR COMPANIES					1,114,028	1,041,614	1,114,028	1,041,614
TOTALS		1,982,633	1,837,730		10,522,685	9,838,711	12,465,318	11,670,441

TABLE 44, Cont.
RECAPITULATION BY COUNTY

U85CP RECAPITULATION OF PUBLIC UTILITY COMPANIES BY COUNTIES -- STATE OF WASHINGTON, YEAR-1986

COUNTY / NAME OF COMPANY	REAL-PROPERTY RATIO	REAL-PROPERTY ACTUAL	REAL-PROPERTY EQUALIZED	PERSONAL-PROPERTY RATIO	PERSONAL-PROPERTY ACTUAL	PERSONAL-PROPERTY EQUALIZED	TOTAL-REAL-AND-PERSONAL ACTUAL	TOTAL-REAL-AND-PERSONAL EQUALIZED
COWLITZ	100.0			89.1				
A T & T COMMUNICATIONS OF THE PACIFIC NW INC		418,129	418,129		1,319,289	1,175,487	1,737,418	1,593,616
BERNERT BARGE LINES INC					100,714	89,738	100,714	89,738
BERNERT LOG TOWAGE INC					12,500	11,140	12,500	11,140
BERNERT TOWBOAT CO					90,000	80,190	90,000	80,190
BURLINGTON NORTHERN RAILROAD CO		13,761,723	13,761,723		2,028,859	1,807,713	15,790,582	15,569,436
CASCADE NATURAL GAS CORP		236,279	236,279		4,610,711	4,108,142	4,846,990	4,344,421
CITY OF EUGENE WATER & ELECTRIC BOARD					584,460	520,754	584,460	520,754
COLUMBIA MARINE LINES INC					213,608	190,325	213,608	190,325
GENERAL TELEPHONE CO OF THE NORTHWEST INC		64,221	64,221		2,233,195	1,989,777	2,297,416	2,053,998
KNAPPTON CORP		14,800	14,800		3,412,869	3,040,868	3,427,669	3,055,668
LEWIS RIVER TELEPHONE CO INC		36,434	36,434		222,844	198,554	259,278	234,988
M C I TELECOMMUNICATIONS CORP					72,500	64,598	72,500	64,598
NORTHWEST PIPELINE CORP		191,154	191,154		3,818,902	3,402,642	4,010,056	3,593,796
OLYMPIC PIPE LINE CO		935,272	935,272		4,075,797	3,631,535	5,011,069	4,566,807
PACIFIC INLAND NAVIGATION INC					29,000	25,839	29,000	25,839
PACIFIC NORTHWEST BELL TELEPHONE CO		2,505,225	2,505,225		27,444,254	24,452,830	29,949,479	26,958,055
PACIFIC POWER & LIGHT CO		6,033,061	6,033,061		15,744,459	14,028,313	21,777,520	20,061,374
PORTLAND GENERAL ELECTRIC CO					1,313,054	1,169,931	1,313,054	1,169,931
RIEDEL INTERNATIONAL INC					134,895	120,191	134,895	120,191
SHAVER TRANSPORTATION CO					1,722,080	1,534,373	1,722,080	1,534,373
TIDEWATER BARGE LINES INC					2,222,561	1,980,302	2,222,561	1,980,302
UNION PACIFIC RAILROAD CO		92,365	92,365		1,429,323	1,273,528	1,521,688	1,365,893
UNITED AIR LINES INC					20,639	18,390	20,639	18,390
WESTERN TRANSPORTATION CO					270,675	241,172	270,675	241,172
WESTERN UNION TELEGRAPH CO					32,597	29,044	32,597	29,044
MOTOR VEHICLE TRANSPORTATION COMPANIES		1,212,548	1,212,548		223,319	198,978	1,435,867	1,411,526
PRIVATE CAR COMPANIES					2,796,241	2,491,449	2,796,241	2,491,449
TOTALS		25,501,211	25,501,211		76,179,345	67,875,803	101,680,556	93,377,014
DOUGLAS	97.2			92.8				
BURLINGTON NORTHERN RAILROAD CO		2,965,519	2,882,504		561,253	520,842	3,526,792	3,403,346
CASCADE NATURAL GAS CORP		200	194		868,781	806,230	868,981	806,424
GENERAL TELEPHONE CO OF THE NORTHWEST INC		1,080,234	1,049,987		10,342,350	9,597,700	11,422,584	10,647,687
HORIZON AIR INDUSTRIES INC					483,348	448,547	483,348	448,547
NESPELEM VALLEY ELECTRIC COOP INC					31,362	29,104	31,362	29,104
PACIFIC NORTHWEST BELL TELEPHONE CO		219,497	213,351		1,082,103	1,004,192	1,301,600	1,217,543
PUGET SOUND POWER & LIGHT CO					544,009	504,840	544,009	504,840
UNITED AIR LINES INC					13,174	12,225	13,174	12,225
WASHINGTON WATER POWER CO ELECTRIC		19,380	18,838		901,206	836,318	920,586	855,156
WESTERN UNION TELEGRAPH CO		3,000	2,916		2,898	2,689	5,898	5,605
MOTOR VEHICLE TRANSPORTATION COMPANIES					5,896	5,471	5,896	5,471
PRIVATE CAR COMPANIES					435,390	404,043	435,390	404,043
TOTALS		4,287,850	4,167,790		15,271,770	14,172,201	19,559,620	18,339,991
FERRY	99.4			100.0				
BURLINGTON NORTHERN RAILROAD CO		2,252,050	2,238,538		320,909	320,909	2,572,959	2,559,447
CONTINENTAL TELEPHONE CO OF THE NORTHWEST IN		247,188	245,705		3,492,256	3,492,256	3,739,444	3,737,961
PACIFIC NORTHWEST BELL TELEPHONE CO		33,423	33,222		343,760	343,760	377,183	376,982
TELEPHONE UTILITIES OF WASH INC		27,449	27,284		1,826,281	1,826,281	1,853,730	1,853,565
WASHINGTON WATER POWER CO ELECTRIC					6,460,195	6,460,195	6,460,195	6,460,195
PRIVATE CAR COMPANIES					1,423,745	1,423,745	1,423,745	1,423,745
TOTALS		2,560,110	2,544,749		13,867,146	13,867,146	16,427,256	16,411,895

TABLE 44, Cont.
RECAPITULATION BY COUNTY

UNSCP RECAPITULATION OF PUBLIC UTILITY COMPANIES BY COUNTIES -- STATE OF WASHINGTON, YEAR-1986

COUNTY NAME OF COMPANY	REAL-PROPERTY RATIO	REAL-PROPERTY ACTUAL	REAL-PROPERTY EQUALIZED	PERSONAL-PROPERTY RATIO	PERSONAL-PROPERTY ACTUAL	PERSONAL-PROPERTY EQUALIZED	TOTAL-REAL-AND-PERSONAL ACTUAL	TOTAL-REAL-AND-PERSONAL EQUALIZED
FRANKLIN	97.4			86.8				
A T & T COMMUNICATIONS OF THE PACIFIC NW INC					993	862	993	862
ALASKA AIRLINES INC					253,308	219,871	253,308	219,871
BERNERT BARGE LINES INC					50,357	43,711	50,357	43,711
BIG BEND ELECTRIC COOP INC		530,046	516,265		5,921,688	5,140,026	6,451,734	5,656,291
BURLINGTON NORTHERN RAILROAD CO		24,451,470	23,815,731		4,704,710	4,083,687	29,156,180	27,899,418
CASCADE NATURAL GAS CORP		3,300	3,214		2,539,964	2,204,689	2,543,264	2,207,903
CHEVRON PIPE LINE CO		26,277	25,594		2,049,192	1,778,699	2,075,469	1,804,293
COLUMBIA MARINE LINES INC					3,637,983	3,157,769	3,637,983	3,157,769
DELTA AIR LINES INC					7,350	6,380	7,350	6,380
GREAT AMERICAN AIRWAYS INC					27,483	23,855	27,483	23,855
HORIZON AIR INDUSTRIES INC					3,732,902	3,240,159	3,732,902	3,240,159
INLAND POWER & LIGHT CO					77,561	67,323	77,561	67,323
KNAPPTON CORP					247,943	215,214	247,943	215,214
NORTHWEST PIPELINE CORP		321,386	313,030		2,269,338	1,969,785	2,590,724	2,282,815
PACIFIC INLAND NAVIGATION INC					48,125	41,773	48,125	41,773
PACIFIC NORTHWEST BELL TELEPHONE CO		1,041,662	1,014,579		14,634,385	12,702,646	15,676,047	13,717,225
PACIFIC POWER & LIGHT CO		211,613	206,111		762,668	661,995	974,281	868,106
PACIFIC SOUTHWEST AIRLINES					151,028	131,092	151,028	131,092
RIEDEL INTERNATIONAL INC					1,632	1,417	1,632	1,417
SHAVER TRANSPORTATION CO					195,990	170,119	195,990	170,119
TELEPHONE UTILITIES OF WASH INC		162,766	158,534		4,191,401	3,638,135	4,354,167	3,796,669
TIDEWATER BARGE LINES INC					7,244,686	6,288,387	7,244,686	6,288,387
UNION PACIFIC RAILROAD CO		663,201	645,958		128,228	111,302	791,429	757,260
UNITED AIR LINES INC					42,596	36,973	42,596	36,973
WASHINGTON WATER POWER CO - GAS					116,405	101,040	116,405	101,040
WASHINGTON WATER POWER CO ELECTRIC		1,498	1,459		2,051,810	1,780,971	2,053,308	1,782,430
WESTERN AIR LINES INC					1,265,721	1,098,646	1,265,721	1,098,646
WESTERN UNION TELEGRAPH CO		4,200	4,091		118,028	102,449	122,228	106,540
MOTOR VEHICLE TRANSPORTATION COMPANIES		421,917	410,947		168,667	146,403	590,584	557,350
PRIVATE CAR COMPANIES					3,626,890	3,148,140	3,626,890	3,148,140
TOTALS		27,839,336	27,115,513		60,269,032	52,313,518	88,108,368	79,429,031
GARFIELD	93.4			91.9				
BERNERT BARGE LINES INC					50,357	46,278	50,357	46,278
CLEARWATER POWER CO					10,376	9,536	10,376	9,536
COLUMBIA MARINE LINES INC					197,114	181,148	197,114	181,148
INLAND POWER & LIGHT CO		29,064	27,706		1,079,198	991,783	1,108,862	1,019,489
KNAPPTON CORP					62,436	57,379	62,436	57,379
PACIFIC NORTHWEST BELL TELEPHONE CO		87,554	81,775		1,243,403	1,142,687	1,330,957	1,224,462
PACIFIC POWER & LIGHT CO		20,823	19,849		1,356,337	1,246,473	1,377,160	1,265,922
SHAVER TRANSPORTATION CO					739,780	679,858	739,780	679,858
TIDEWATER BARGE LINES INC					240,941	221,425	240,941	221,425
UNION PACIFIC RAILROAD CO		22,256	20,787		12,633	11,610	34,889	32,397
WASHINGTON WATER POWER CO ELECTRIC					442,172	406,356	442,172	406,356
WESTERN UNION TELEGRAPH CO					2,008	1,845	2,008	1,845
TOTALS		160,297	149,717		5,436,755	4,996,378	5,597,052	5,146,095
GRANT	90.0			87.9				
A T & T - INTERSTATE DIVISION					366,814	322,430	366,814	322,430
A T & T COMMUNICATIONS OF THE PACIFIC NW INC		132,333	119,100		255,943	224,974	388,276	344,074
BIG BEND ELECTRIC COOP INC					11,983	10,533	11,983	10,533
BURLINGTON NORTHERN RAILROAD CO		15,663,911	14,097,523		2,888,313	2,538,828	18,552,224	16,636,351
CASCADE NATURAL GAS CORP		175,068	157,561		2,520,882	2,215,855	2,695,950	2,373,416
EVERGREEN INTERNATIONAL AIRLINES INC					1,526	1,341	1,526	1,341
GENERAL TELEPHONE CO OF THE NORTHWEST INC		463,476	417,128		5,744,402	5,049,410	6,207,908	5,466,538
HORIZON AIR INDUSTRIES INC					66,935	58,836	66,935	58,836
LINCOLN ELECTRIC COOP INC					66,563	58,508	66,563	58,508
NORTHWEST PIPELINE CORP		1,100	990		253,341	222,686	254,441	223,676
PACIFIC NORTHWEST BELL TELEPHONE CO		1,355,255	1,219,729		20,809,725	18,291,744	22,164,980	19,511,473
PACIFIC POWER & LIGHT CO					312,094	274,331	312,094	274,331
PUGET SOUND POWER & LIGHT CO					344,295	302,634	344,295	302,634
UNITED AIR LINES INC					18,005	15,826	18,005	15,826
UNITED TELEPHONE CO OF THE NORTHWEST		43,013	38,712		1,158,906	1,018,678	1,201,919	1,057,390
WASHINGTON WATER POWER CO - GAS					262,730	240,940	262,730	240,940
WASHINGTON WATER POWER CO ELECTRIC		56,705	51,034		3,876,520	3,407,461	3,933,225	3,458,495
WESTERN UNION TELEGRAPH CO		5,000	4,500		17,869	15,707	22,869	20,207
YELLOWSTONE PIPE LINE CO		212,059	190,853		873,127	767,478	1,085,186	958,331
MOTOR VEHICLE TRANSPORTATION COMPANIES		73,426	66,083		59,953	52,697	133,379	118,780
PRIVATE CAR COMPANIES					4,325,739	3,802,325	4,325,739	3,802,325
TOTALS		18,181,346	16,364,213		44,245,755	38,883,222	62,417,101	55,246,435

TABLE 44, Cont.
RECAPITULATION BY COUNTY

U85CP RECAPITULATION OF PUBLIC UTILITY COMPANIES BY COUNTIES -- STATE OF WASHINGTON, YEAR-1986

COUNTY / NAME OF COMPANY	REAL-PROPERTY RATIO	REAL-PROPERTY ACTUAL	REAL-PROPERTY EQUALIZED	PERSONAL-PROPERTY RATIO	PERSONAL-PROPERTY ACTUAL	PERSONAL-PROPERTY EQUALIZED	TOTAL-REAL-AND-PERSONAL ACTUAL	TOTAL-REAL-AND-PERSONAL EQUALIZED
GRAYS HARBOR	100.0			96.5				
A T & T - INTERSTATE DIVISION					143,704	138,674	143,704	138,674
A T & T COMMUNICATIONS OF THE PACIFIC NW INC		208,743	208,743		565,674	545,875	774,417	754,618
BURLINGTON NORTHERN RAILROAD CO		3,906,115	3,906,115		742,648	716,656	4,648,763	4,622,771
CASCADE NATURAL GAS CORP		249,664	249,664		4,351,216	4,198,924	4,600,880	4,448,588
CONTINENTAL TELEPHONE CO OF THE NORTHWEST IN		457,523	457,523		2,905,424	2,803,734	3,362,947	3,261,257
NORTHWEST PIPELINE CORP		10,819	10,819		48,389	46,695	59,208	57,514
PACIFIC NORTHWEST BELL TELEPHONE CO		2,085,751	2,085,751		21,133,336	20,393,670	23,219,087	22,479,421
PACIFIC POWER & LIGHT CO		1,216,524	1,216,524		38,653,466	37,300,594	39,869,990	38,517,118
PENINSULA TELECOMMUNICATION INC		57,276	57,276		89,198	86,076	146,474	143,352
PORTLAND GENERAL ELECTRIC CO		685,916	685,916		29,101,486	28,082,934	29,787,402	28,768,850
PUGET SOUND POWER & LIGHT CO		342,958	342,958		18,942,844	18,279,844	19,285,802	18,622,802
SAN JUAN AIR SERVICES INC					30,391	29,327	30,391	29,327
TELEPHONE UTILITIES OF WASH INC		343,622	343,622		6,744,810	6,508,743	7,088,432	6,852,365
UNION PACIFIC RAILROAD CO		1,596,374	1,596,374		341,812	329,850	1,938,186	1,926,224
UNITED AIR LINES INC					17,565	16,950	17,565	16,950
WASHINGTON WATER POWER CO ELECTRIC		342,958	342,958		18,943,099	18,280,090	19,286,057	18,623,048
WESTERN UNION TELEGRAPH CO					23,619	22,793	23,619	22,793
MOTOR VEHICLE TRANSPORTATION COMPANIES		317,956	317,956		98,001	94,570	415,957	412,526
PRIVATE CAR COMPANIES					2,757,753	2,661,234	2,757,753	2,661,234
TOTALS		11,822,199	11,822,199		145,634,435	140,537,233	157,456,634	152,359,432
ISLAND	100.0			100.0				
CASCADE NATURAL GAS CORP		13,700	13,700		1,777,356	1,777,356	1,791,056	1,791,056
GENERAL TELEPHONE CO OF THE NORTHWEST INC		2,268,031	2,268,031		28,501,500	28,501,500	30,769,531	30,769,531
HARBOR AIRLINES INC		150,000	150,000		15,700	15,700	165,700	165,700
KNAPPTON MARITIME CORP					113,365	113,365	113,365	113,365
PUGET SOUND POWER & LIGHT CO		1,177,482	1,177,482		28,715,812	28,715,812	29,893,294	29,893,294
UNITED AIR LINES INC					4,831	4,831	4,831	4,831
WESTERN UNION TELEGRAPH CO					22,251	22,251	22,251	22,251
TOTALS		3,609,213	3,609,213		59,150,815	59,150,815	62,760,028	62,760,028
JEFFERSON	99.2			100.0				
KNAPPTON MARITIME CORP					100,330	100,330	100,330	100,330
PACIFIC NORTHWEST BELL TELEPHONE CO		574,940	570,340		7,784,830	7,784,830	8,359,770	8,355,170
PENINSULA TELECOMMUNICATION INC					330,133	330,133	330,133	330,133
PUGET SOUND FREIGHT LINES					343,207	343,207	343,207	343,207
PUGET SOUND POWER & LIGHT CO		1,393,787	1,382,638		13,307,556	13,307,556	14,701,343	14,690,194
UNITED TELEPHONE CO OF THE NORTHWEST		219,177	217,423		2,987,291	2,987,291	3,206,468	3,204,714
WESTERN UNION TELEGRAPH CO					2,347	2,347	2,347	2,347
TOTALS		2,187,904	2,170,401		24,855,694	24,855,694	27,043,598	27,026,095

TABLE 44, Cont.
RECAPITULATION BY COUNTY

U85CP RECAPITULATION OF PUBLIC UTILITY COMPANIES BY COUNTIES -- STATE OF WASHINGTON, YEAR-1986

COUNTY NAME OF COMPANY	REAL-PROPERTY RATIO	REAL-PROPERTY ACTUAL	REAL-PROPERTY EQUALIZED	PERSONAL-PROPERTY RATIO	PERSONAL-PROPERTY ACTUAL	PERSONAL-PROPERTY EQUALIZED	TOTAL-REAL-AND-PERSONAL ACTUAL	TOTAL-REAL-AND-PERSONAL EQUALIZED
KING	95.0			100.0				
A T & T - INTERSTATE DIVISION		707,564	672,186		34,441,457	34,441,457	35,149,021	35,113,643
A T & T COMMUNICATIONS OF THE PACIFIC NW INC		5,437,146	5,165,289		39,232,182	39,232,182	44,669,328	44,397,471
AIR CANADA					28,875	28,875	28,875	28,875
AIR SPECIALITIES CORP					3,750,000	3,750,000	3,750,000	3,750,000
AIRBORNE EXPRESS INC					365,000	365,000	365,000	365,000
AIRCAL INC					10,330,000	10,330,000	10,330,000	10,330,000
ALASCOM INC		1,342,436	1,275,314		992,511	992,511	2,334,947	2,267,825
ALASKA AIRLINES INC		30,926,385	29,380,066		77,600,690	77,600,690	108,527,075	106,980,756
ALASKA TOUR & MKG SVRS INC					4,250,000	4,250,000	4,250,000	4,250,000
ALLNET COMMUNICATION SERVICES INC					200,000	200,000	200,000	200,000
AMERICAN AIRLINES INC					9,000,000	9,000,000	9,000,000	9,000,000
AMERICAN NETWORK INC					1,290,618	1,290,618	1,290,618	1,290,618
AMERIJET INTL INC					210,000	210,000	210,000	210,000
BLACK BALL TRANSPORT INC					16,600	16,600	16,600	16,600
BRITISH AIRWAYS - PLC					416,500	416,500	416,500	416,500
BURLINGTON NORTHERN RAILROAD CO		42,520,549	40,394,522		6,830,021	6,830,021	49,350,570	47,224,543
CALIFORNIA AIR CHARTER					415,051	415,051	415,051	415,051
CASCADE NATURAL GAS CORP		3,354,725	3,186,989		5,388,669	5,388,669	8,743,394	8,575,658
COMPANIA MEXICANA DE AVIA S A					600,000	600,000	600,000	600,000
CONTINENTAL AIRLINES INC					8,200,000	8,200,000	8,200,000	8,200,000
CONTINENTAL TELEPHONE CO OF THE NORTHWEST IN					1,772,314	1,772,314	1,772,314	1,772,314
DELTA AIR LINES INC					14,473,215	14,473,215	14,473,215	14,473,215
DHL AIRWAYS INC					1,100,000	1,100,000	1,100,000	1,100,000
EASTERN AIR LINES INC					6,000,000	6,000,000	6,000,000	6,000,000
EMERY AIR FREIGHT CORP					2,133,283	2,133,283	2,133,283	2,133,283
EVERGREEN INTERNATIONAL AIRLINES INC					1,094,333	1,094,333	1,094,333	1,094,333
FEDERAL EXPRESS CORP					2,066,068	2,066,068	2,066,068	2,066,068
FINNAIR					32,000	32,000	32,000	32,000
FLYING TIGER LINE INC THE					2,899,250	2,899,250	2,899,250	2,899,250
FRONTIER AIRLINES INC					4,697,614	4,697,614	4,697,614	4,697,614
G T E SPRINT COMMUNICATIONS CO					1,834,285	1,834,285	1,834,285	1,834,285
GENERAL TELEPHONE CO OF THE NORTHWEST INC		12,840,962	12,198,915		117,131,189	117,131,189	129,972,151	129,330,104
GREAT AMERICAN AIRWAYS INC					53,168	53,168	53,168	53,168
HARBOR AIRLINES INC					7,300	7,300	7,300	7,300
HAWAIIAN AIRLINES INC					1,746,553	1,746,553	1,746,553	1,746,553
HORIZON AIR INDUSTRIES INC					8,042,119	8,042,119	8,042,119	8,042,119
INTERSTATE MOBILEPHONE CO					6,028,405	6,028,405	6,028,405	6,028,405
JAPAN AIR LINES CO LTD					490,000	490,000	490,000	490,000
KNAPPTON MARITIME CORP					1,534,575	1,534,575	1,534,575	1,534,575
M C I TELECOMMUNICATIONS CORP					2,180,577	2,180,577	2,180,577	2,180,577
METHOW AVIATION INC					229,350	229,350	229,350	229,350
NORTHWEST AIRLINES INC					53,969,390	53,969,390	53,969,390	53,969,390
NORTHWEST PIPELINE CORP		510,064	484,561		4,801,753	4,801,753	5,311,817	5,286,314
OLYMPIC PIPE LINE CO		6,487,874	6,163,480		10,359,053	10,359,053	16,846,927	16,522,533
PACIFIC NORTHWEST BELL TELEPHONE CO		194,352,715	184,635,081		803,968,117	803,968,117	998,320,832	988,603,198
PACIFIC SOUTHWEST AIRLINES					17,252,502	17,252,502	17,252,502	17,252,502
PACIFIC WESTERN AIRLINES LTD					615,000	615,000	615,000	615,000
PAN AMERICAN WORLD AIRWAYS INC					2,700,000	2,700,000	2,700,000	2,700,000
PUGET SOUND FREIGHT LINES					2,836,064	2,836,064	2,836,064	2,836,064
PUGET SOUND POWER & LIGHT CO		85,925,876	81,629,583		431,589,964	431,589,964	517,515,840	513,219,547
R C A AMERICAN COMMUNICATIONS INC					7,200,000	7,200,000	7,200,000	7,200,000
REEVE ALEUTIAN AIRWAYS INC					222,000	222,000	222,000	222,000
REPUBLIC AIRLINES INC					5,450,000	5,450,000	5,450,000	5,450,000
SALAIR INC					42,769	42,769	42,769	42,769
SAN JUAN AIR SERVICES INC					1,185,698	1,185,698	1,185,698	1,185,698
SATELLITE BUSINESS SYSTEMS					7,100,000	7,100,000	7,100,000	7,100,000
SCANDINAVIAN AIRLINES OF N AMER INC					1,210,000	1,210,000	1,210,000	1,210,000
SEATTLE SMSA LTD PARTNERSHIP		1,151,739	1,094,152		5,728,086	5,728,086	6,879,825	6,822,238
STARNET CORP					90,000	90,000	90,000	90,000
TANNER ELECTRIC COOP		78,879	74,935		1,738,070	1,738,070	1,816,949	1,813,005
TELEPHONE UTILITIES OF WASH INC		1,160,783	1,102,743		11,912,010	11,912,010	13,072,793	13,014,753
THAI AIRWAYS INTERNATIONAL LTD					1,500,000	1,500,000	1,500,000	1,500,000
TRANS WORLD AIRLINES INC					7,150,000	7,150,000	7,150,000	7,150,000
TRANSAMERICA AIRLINES INC					21,000	21,000	21,000	21,000
UNION PACIFIC RAILROAD CO		4,466,024	4,242,722		1,187,805	1,187,805	5,653,829	5,430,527
UNITED AIR LINES INC					67,419,146	67,419,146	67,419,146	67,419,146
UNITED PARCEL SERVICE					1,600,000	1,600,000	1,600,000	1,600,000
WASHINGTON NATURAL GAS CO		28,641,724	27,209,639		162,037,061	162,037,061	190,678,785	189,246,700
WESTERN AIR LINES INC		1,971,964	1,873,366		23,294,219	23,294,219	25,266,183	25,167,585
WESTERN UNION TELEGRAPH CO		648,919	616,473		5,350,602	5,350,602	5,999,521	5,967,075
MOTOR VEHICLE TRANSPORTATION COMPANIES		29,214,333	27,753,616		4,717,355	4,797,355	33,931,688	32,470,971
PRIVATE CAR COMPANIES					7,125,676	7,025,676	7,125,676	7,125,676
TOTALS		451,740,661	429,153,632		2,030,477,112	2,030,477,112	2,482,217,773	2,459,630,744

TABLE 44, Cont.
RECAPITULATION BY COUNTY

UR5CP RECAPITULATION OF PUBLIC UTILITY COMPANIES BY COUNTIES -- STATE OF WASHINGTON. YEAR-1986

COUNTY / NAME OF COMPANY	REAL-PROPERTY RATIO	REAL-PROPERTY ACTUAL	REAL-PROPERTY EQUALIZED	PERSONAL-PROPERTY RATIO	PERSONAL-PROPERTY ACTUAL	PERSONAL-PROPERTY EQUALIZED	TOTAL-REAL-AND-PERSONAL ACTUAL	TOTAL-REAL-AND-PERSONAL EQUALIZED
KITSAP	93.6			100.0				
A T & T - INTERSTATE DIVISION					295,642	295,642	295,642	295,642
A T & T COMMUNICATIONS OF THE PACIFIC NW INC		408,493	382,349		504,180	504,180	912,673	886,529
BURLINGTON NORTHERN RAILROAD CO					171,193	171,193	171,193	171,193
CASCADE NATURAL GAS CORP		1,119,142	1,047,518		7,575,938	7,575,938	8,695,080	8,623,456
DELTA AIR LINES INC		-			20,542	20,542	20,542	20,542
KNAPPTON MARITIME CORP					117,710	117,710	117,710	117,710
PACIFIC NORTHWEST BELL TELEPHONE CO		5,727,148	5,360,811		54,653,337	54,653,337	60,380,485	60,013,048
PENINSULA LIGHT CO					31,158	31,158	31,158	31,158
PUGET SOUND POWER & LIGHT CO		8,900,629	8,415,227		80,534,772	80,534,772	89,525,401	88,949,999
TELEPHONE UTILITIES OF WASH INC		345,457	323,347		6,340,102	6,340,102	6,685,559	6,663,449
UNITED AIR LINES INC					92,215	92,215	92,215	92,215
UNITED TELEPHONE CO OF THE NORTHWEST		1,040,998	974,373		17,120,865	17,120,865	18,161,863	18,095,238
WESTERN UNION TELEGRAPH CO					56,464	56,464	56,464	56,464
MOTOR VEHICLE TRANSPORTATION COMPANIES		311,364	291,437		64,158	64,158	375,522	355,595
TOTALS		17,943,231	16,794,862		187,578,276	187,578,276	185,521,507	184,373,138
KITTITAS	99.6			98.2				
A T & T - INTERSTATE DIVISION					1,334,297	1,310,280	1,334,297	1,310,280
A T & T COMMUNICATIONS OF THE PACIFIC NW INC		480,304	478,383		1,258,827	1,236,168	1,739,131	1,714,551
BURLINGTON NORTHERN RAILROAD CO		10,156,554	10,115,926		1,691,236	1,660,794	11,847,790	11,776,720
CONTINENTAL TELEPHONE CO OF THE NORTHWEST IN					15,726	15,443	15,726	15,443
ELLENSBURG TELEPHONE CO		1,468,605	1,462,729		11,960,472	11,745,182	13,429,077	13,207,911
INLAND TELEPHONE CO		269,470	268,392		610,241	599,256	879,711	867,648
NORTHWEST PIPELINE CORP		11,627	11,580		546,494	536,656	558,121	548,236
PACIFIC NORTHWEST BELL TELEPHONE CO		344,035	342,650		3,453,434	3,391,274	3,797,469	3,733,933
PACIFIC POWER & LIGHT CO					1,317,994	1,294,270	1,317,994	1,294,270
PUGET SOUND POWER & LIGHT CO		389,923	388,444		17,419,829	17,106,272	17,789,752	17,474,716
TELEPHONE UTILITIES OF WASH INC		150,032	149,432		274,460	269,520	424,492	418,952
UNITED AIR LINES INC					11,417	11,211	11,417	11,211
WESTERN UNION TELEGRAPH CO					3,755	3,687	3,755	3,687
MOTOR VEHICLE TRANSPORTATION COMPANIES		159,000	158,364		75,241	73,887	234,241	232,251
PRIVATE CAR COMPANIES					2,466,203	2,421,814	2,466,203	2,421,814
TOTALS		13,409,550	13,355,909		42,439,628	41,675,714	55,849,178	55,031,623
KLICKITAT	94.9			93.5				
A T & T - INTERSTATE DIVISION		424,598	402,944		1,159,152	1,083,807	1,583,750	1,486,751
A T & T COMMUNICATIONS OF THE PACIFIC NW INC		39,216	37,216		322,771	301,791	361,987	339,007
BERNERT BARGE LINES INC					100,714	94,169	100,714	94,169
BERNERT LOG TOWAGE INC					12,500	11,690	12,500	11,690
BERNERT TOWBOAT CO					90,000	84,150	90,000	84,150
BURLINGTON NORTHERN RAILROAD CO		22,240,317	21,106,080		3,860,020	3,609,116	26,100,337	24,715,196
COLUMBIA MARINE LINES INC					102,178	95,536	102,178	95,536
KNAPPTON CORP		8,000	7,592		177,102	165,590	185,102	173,182
NORTHWEST NATURAL GAS CO		1,900	1,803		1,982,402	1,853,547	1,984,302	1,855,350
NORTHWEST PIPELINE CORP		193,541	183,671		6,528,500	6,104,148	6,722,041	6,287,819
PACIFIC NORTHWEST BELL TELEPHONE CO		47,647	45,217		657,388	614,657	705,035	659,874
PACIFIC POWER & LIGHT CO		663,797	629,944		2,523,077	2,359,077	3,186,874	2,989,021
PORTLAND GENERAL ELECTRIC CO					4,475	4,184	4,475	4,184
TIDEWATER BARGE LINES INC					16,063	15,019	16,063	15,019
UNION PACIFIC RAILROAD CO		12,642	11,998		23,421	21,898	36,063	33,896
UNITED TELEPHONE CO OF THE NORTHWEST		357,314	339,090		9,245,390	8,644,439	9,602,704	8,983,529
WASHINGTON WATER POWER CO - GAS		400	380		299,591	280,117	299,991	280,497
WESTERN UNION TELEGRAPH CO		2,000	1,898				2,000	1,898
PRIVATE CAR COMPANIES					3,801,480	3,554,387	3,801,480	3,554,387
TOTALS		23,991,392	22,767,833		30,906,224	28,897,322	54,897,616	51,665,155
LEWIS	100.0			93.4				
BENTON RURAL ELECTRIC ASSOC INC					29,912	27,938	29,912	27,938
BURLINGTON NORTHERN RAILROAD CO		11,212,025	11,212,025		1,616,800	1,510,087	12,828,825	12,722,112
CHEHALIS WESTERN RAILROAD CO		1,050,973	1,050,973		494,707	462,056	1,545,680	1,513,029
NORTHWEST PIPELINE CORP		1,530,787	1,530,787		14,424,543	13,472,522	15,955,330	15,003,309
OLYMPIC PIPE LINE CO		4,900	4,900		2,892,946	2,702,012	2,897,846	2,706,912
PACIFIC NORTHWEST BELL TELEPHONE CO		1,287,497	1,287,497		19,934,400	18,618,728	21,221,897	19,906,225
PACIFIC POWER & LIGHT CO		16,828,915	16,828,915		95,983,024	89,648,144	112,811,939	106,477,059
PORTLAND GENERAL ELECTRIC CO		956,404	956,404		6,721,278	6,277,674	7,677,682	7,234,078
PUGET SOUND POWER & LIGHT CO		2,727,927	2,727,927		15,615,891	14,585,242	18,343,818	17,313,169
TELEPHONE UTILITIES OF WASH INC		329,354	329,354		4,251,753	3,971,138	4,581,107	4,300,492
UNION PACIFIC RAILROAD CO		243,662	243,662		1,103,846	1,030,993	1,347,508	1,274,655
UNITED AIR LINES INC					21,078	19,686	21,078	19,686
WASHINGTON NATURAL GAS CO		707,864	707,864		15,607,068	14,577,002	16,314,932	15,284,866
WASHINGTON WATER POWER CO - GAS		515,733	515,733		9,099,831	8,499,243	9,615,564	9,014,976
WASHINGTON WATER POWER CO ELECTRIC		5,712,721	5,712,721		32,908,635	30,736,665	38,621,356	38,469,386
WESTERN UNION TELEGRAPH CO					16,692	15,590	16,692	15,590
MOTOR VEHICLE TRANSPORTATION COMPANIES					822	768	822	768
PRIVATE CAR COMPANIES					3,290,334	3,073,173	3,290,334	3,073,173
TOTALS		43,148,762	43,148,762		224,013,560	209,228,661	267,162,322	252,377,423

TABLE 44, Cont.
RECAPITULATION BY COUNTY

U85CP RECAPITULATION OF PUBLIC UTILITY COMPANIES BY COUNTIES -- STATE OF WASHINGTON, YEAR-1986

COUNTY NAME OF COMPANY	REAL-PROPERTY RATIO	REAL-PROPERTY ACTUAL	REAL-PROPERTY EQUALIZED	PERSONAL-PROPERTY RATIO	PERSONAL-PROPERTY ACTUAL	PERSONAL-PROPERTY EQUALIZED	TOTAL-REAL-AND-PERSONAL ACTUAL	TOTAL-REAL-AND-PERSONAL EQUALIZED
LINCOLN	93.9			99.9				
A T & T - INTERSTATE DIVISION					946,134	945,188	946,134	945,188
A T & T COMMUNICATIONS OF THE PACIFIC NW INC		303,329	284,826		778,803	778,024	1,082,132	1,062,850
BIG BEND ELECTRIC COOP INC					17,780	17,763	17,780	17,763
BURLINGTON NORTHERN RAILROAD CO		21,232,865	19,937,661		3,872,369	3,868,496	25,105,234	23,806,157
CHEVRON PIPE LINE CO					659,931	659,271	659,931	659,271
INLAND POWER & LIGHT CO					17,269	17,252	17,269	17,252
LINCOLN ELECTRIC COOP INC		1,647,940	1,547,417		2,880,128	2,877,247	4,528,068	4,424,664
NORTHWEST PIPELINE CORP		700	657		693,456	692,763	694,156	693,420
PACIFIC NORTHWEST BELL TELEPHONE CO		516,395	484,896		4,373,192	4,368,821	4,889,587	4,853,717
TELEPHONE UTILITIES OF WASH INC		190,490	178,870		2,774,740	2,771,975	2,965,239	2,950,845
UNION PACIFIC RAILROAD CO		655,713	615,715		127,356	127,229	783,069	742,944
WASHINGTON WATER POWER CO - GAS		8,918	8,374		2,477,606	2,475,129	2,486,524	2,483,503
WASHINGTON WATER POWER CO ELECTRIC		943,945	886,364		20,888,436	20,867,548	21,832,381	21,753,912
YELLOWSTONE PIPE LINE CO					1,022,847	1,021,824	1,022,847	1,021,824
PRIVATE CAR COMPANIES					5,013,709	5,008,697	5,013,709	5,008,697
TOTALS		25,500,295	23,944,780		46,543,763	46,497,227	72,044,058	70,442,007
MASON	100.0			87.1				
A T & T - INTERSTATE DIVISION					177,114	154,266	177,114	154,266
A T & T COMMUNICATIONS OF THE PACIFIC NW INC		330,299	330,299		435,477	379,300	765,776	709,599
BURLINGTON NORTHERN RAILROAD CO		823,671	823,671		335,457	292,182	1,159,128	1,115,853
CASCADE NATURAL GAS CORP		77,450	77,450		2,600,533	2,265,065	2,677,983	2,342,515
INLAND TELEPHONE CO					259,708	226,205	259,708	226,205
NORTHWEST PIPELINE CORP		36,563	36,563		116,154	101,170	152,717	137,733
PACIFIC NORTHWEST BELL TELEPHONE CO		909,966	909,966		15,155,765	13,200,673	16,065,731	14,110,639
TELEPHONE UTILITIES OF WASH INC					111,032	96,709	111,032	96,709
UNITED AIR LINES INC					11,417	9,944	11,417	9,944
WESTERN UNION TELEGRAPH CO					769	670	769	670
MOTOR VEHICLE TRANSPORTATION COMPANIES					2,932	2,554	2,932	2,554
PRIVATE CAR COMPANIES					1,191,304	1,037,628	1,191,304	1,037,628
TOTALS		2,177,949	2,177,949		20,397,662	17,766,366	22,575,611	19,944,315
OKANOGAN	93.8			87.6				
BURLINGTON NORTHERN RAILROAD CO		5,481,611	5,141,749		1,041,037	911,946	6,522,648	6,053,695
COMSAT INTERNATIONAL COMMUNICATIONS INC		3,358,716	3,150,476		8,841,284	8,620,965	13,200,000	11,771,441
CONTINENTAL TELEPHONE CO OF THE NORTHWEST IN		331,964	311,382		6,635,685	5,812,860	6,967,649	6,124,242
GENERAL TELEPHONE CO OF THE NORTHWEST INC		151,620	142,220		2,259,663	1,979,464	2,411,283	2,121,684
NESPELEM VALLEY ELECTRIC COOP INC		85,866	80,542		1,476,772	1,293,651	1,562,638	1,374,193
PACIFIC NORTHWEST BELL TELEPHONE CO		1,266,183	1,187,681		10,387,754	9,099,670	11,653,937	10,287,351
TELEPHONE UTILITIES OF WASH INC		127,250	119,361		2,667,157	2,336,429	2,794,407	2,455,790
UNITED AIR LINES INC					9,661	8,463	9,661	8,463
WESTERN UNION TELEGRAPH CO		4,100	3,846		2,878	2,521	6,978	6,367
MOTOR VEHICLE TRANSPORTATION COMPANIES		15,700	14,727				15,700	14,727
PRIVATE CAR COMPANIES					2,018,913	1,768,568	2,018,913	1,768,568
TOTALS		10,823,010	10,151,984		36,340,804	31,834,537	47,163,814	41,986,521
PACIFIC	91.3			79.7				
A T & T - INTERSTATE DIVISION					140,090	111,652	140,090	111,652
A T & T COMMUNICATIONS OF THE PACIFIC NW INC		235,451	214,967		371,965	296,456	607,416	511,423
BURLINGTON NORTHERN RAILROAD CO		1,584,925	1,447,036		299,961	239,069	1,884,886	1,686,105
CONTINENTAL TELEPHONE CO OF THE NORTHWEST IN		83,676	76,396		451,847	360,122	535,523	436,518
PACIFIC NORTHWEST BELL TELEPHONE CO		322,936	294,841		4,047,037	3,225,488	4,369,973	3,520,329
TELEPHONE UTILITIES OF WASH INC		252,897	230,895		4,919,326	3,920,704	5,172,223	4,151,599
UNITED AIR LINES INC					8,343	6,649	8,343	6,649
WESTERN UNION TELEGRAPH CO					1,073	855	1,073	855
WESTERN WAHKIAKUM COUNTY TELEPHONE CO		32,581	29,746		410,821	327,424	443,402	357,170
MOTOR VEHICLE TRANSPORTATION COMPANIES					7,863	6,267	7,863	6,267
PRIVATE CAR COMPANIES					709,143	565,189	709,143	565,189
TOTALS		2,512,466	2,293,881		11,367,469	9,059,875	13,879,935	11,353,756
PEND OREILLE	90.6			85.9				
BURLINGTON NORTHERN RAILROAD CO		184,644	167,288		34,944	30,017	219,588	197,305
GENERAL TELEPHONE CO OF THE NORTHWEST INC		570,920	517,254		5,613,967	4,822,398	6,184,887	5,339,650
INLAND POWER & LIGHT CO		204,833	185,578		3,178,459	2,730,298	3,383,292	2,915,876
PACIFIC NORTHWEST BELL TELEPHONE CO					338,799	291,028	338,799	291,028
WASHINGTON WATER POWER CO ELECTRIC					280,456	240,912	280,456	240,912
WESTERN UNION TELEGRAPH CO					1,590	1,366	1,590	1,366
PRIVATE CAR COMPANIES					47,325	40,651	47,325	40,651
TOTALS		960,397	870,120		9,495,540	8,156,668	10,455,937	9,026,788

TABLE 44, Cont.
RECAPITULATION BY COUNTY

U85CP RECAPITULATION OF PUBLIC UTILITY COMPANIES BY COUNTIES -- STATE OF WASHINGTON, YEAR-1986

COUNTY / NAME OF COMPANY	REAL-PROPERTY RATIO	REAL-PROPERTY ACTUAL	REAL-PROPERTY EQUALIZED	PERSONAL-PROPERTY RATIO	PERSONAL-PROPERTY ACTUAL	PERSONAL-PROPERTY EQUALIZED	TOTAL-REAL-AND-PERSONAL ACTUAL	TOTAL-REAL-AND-PERSONAL EQUALIZED
PIERCE	97.0			100.0				
A T & T - INTERSTATE DIVISION					3,395,297	3,395,297	3,395,297	3,395,297
A T & T COMMUNICATIONS OF THE PACIFIC NW INC		2,895,231	2,808,374		4,343,186	4,343,186	7,238,417	7,151,560
BURLINGTON NORTHERN RAILROAD CO		17,066,305	16,554,315		2,454,769	2,454,769	19,521,074	19,009,084
CHEHALIS WESTERN RAILROAD CO		2,623,354	2,544,652		1,268,467	1,268,467	3,891,821	3,813,119
DELTA AIR LINES INC					105,010	105,010	105,010	105,010
FEDERAL EXPRESS CORP					80,317	80,317	80,317	80,317
FLYING TIGER LINE INC THE					50,750	50,750	50,750	50,750
INTERSTATE MOBILEPHONE CO					2,269,355	2,269,355	2,269,355	2,269,355
KNAPPTON MARITIME CORP					649,775	649,775	649,775	649,775
M C I TELECOMMUNICATIONS CORP		40,000	38,800		278,846	278,846	318,846	317,646
NORTHWEST AIRLINES INC					17,520	17,520	17,520	17,520
NORTHWEST PIPELINE CORP		840,314	815,104		4,935,207	4,935,207	5,775,521	5,750,311
OLYMPIC PIPE LINE CO		386,922	375,315		3,065,411	3,065,411	3,452,333	3,440,726
PACIFIC NORTHWEST BELL TELEPHONE CO		13,880,320	13,463,909		192,342,245	192,342,245	206,222,565	205,806,154
PENINSULA LIGHT CO		924,433	896,700		11,844,408	11,844,408	12,768,841	12,741,108
PUGET SOUND FREIGHT LINES					71,890	71,890	71,890	71,890
PUGET SOUND POWER & LIGHT CO		24,664,771	23,926,828		124,699,388	124,699,388	149,364,159	148,626,216
SEATTLE SMSA LTD PARTNERSHIP		96,451	93,557		677,002	677,002	773,453	770,559
TANNER ELECTRIC COOP		14,163	13,738		359,491	359,491	373,654	373,229
TELEPHONE UTILITIES OF WASH INC		3,340,771	3,240,548		21,742,240	21,742,240	25,083,011	24,982,788
UNION PACIFIC RAILROAD CO		1,705,106	1,653,954		1,371,356	1,371,356	3,076,462	3,025,310
UNITED AIR LINES INC					345,590	345,590	345,590	345,590
WASHINGTON NATURAL GAS CO		3,665,914	3,555,936		46,917,093	46,917,093	50,583,007	50,473,029
WESTERN UNION TELEGRAPH CO					498,596	498,596	498,596	498,596
YELM TELEPHONE CO INC		15,000	14,550		553,674	553,674	568,674	568,224
MOTOR VEHICLE TRANSPORTATION COMPANIES		4,009,923	3,889,626		435,813	435,813	4,445,736	4,325,439
PRIVATE CAR COMPANIES					5,027,548	5,027,548	5,027,548	5,027,548
TOTALS		76,188,978	73,883,908		429,800,244	429,800,244	505,989,222	503,684,150
SAN JUAN	99.4			70.4				
KNAPPTON MARITIME CORP					270,180	190,206	270,180	190,206
PACIFIC NORTHWEST BELL TELEPHONE CO		135,907	135,092		220,397	155,160	356,304	290,252
SAN JUAN AIR SERVICES INC					220,804	155,446	220,804	155,446
UNITED AIR LINES INC					8,343	5,873	8,343	5,873
TOTALS		135,907	135,092		719,724	506,685	855,631	641,777
SKAGIT	99.2			99.9				
A T & T - INTERSTATE DIVISION					138,425	138,287	138,425	138,287
A T & T COMMUNICATIONS OF THE PACIFIC NW INC		52,738	52,318		99,660	99,560	152,398	151,876
BURLINGTON NORTHERN RAILROAD CO		7,897,935	7,834,752		1,110,807	1,109,696	9,008,742	8,944,448
CASCADE NATURAL GAS CORP		782,877	756,775		9,114,986	9,105,874	9,877,863	9,862,649
CONTINENTAL TELEPHONE CO OF THE NORTHWEST IN		2,373,848	2,354,856		28,669,168	28,640,499	31,043,016	30,995,355
DELTA AIR LINES INC					10,210	10,200	10,210	10,200
GENERAL TELEPHONE CO OF THE NORTHWEST INC		1,221,935	1,212,159		16,005,564	15,989,558	17,227,499	17,201,717
KNAPPTON MARITIME CORP					400,925	400,524	400,925	400,524
NORTHWEST PIPELINE CORP		670,627	665,262		6,574,851	6,568,276	7,245,478	7,233,538
OLYMPIC PIPE LINE CO		2,713,832	2,692,121		6,002,308	5,996,304	8,716,138	8,688,425
PACIFIC NORTHWEST BELL TELEPHONE CO		141,965	140,829		1,096,358	1,095,262	1,238,323	1,236,091
PUGET SOUND FREIGHT LINES					103,550	103,446	103,550	103,446
PUGET SOUND POWER & LIGHT CO		11,326,340	11,235,730		99,968,087	94,873,116	106,294,427	106,108,846
SAN JUAN AIR SERVICES INC					5,470	5,465	5,470	5,465
TRANS MOUNTAIN OIL PIPE LINE CORP		461,455	457,763		1,384,579	1,383,195	1,846,034	1,840,958
UNITED AIR LINES INC					35,569	35,534	35,569	35,534
WESTERN UNION TELEGRAPH CO					28,482	28,455	28,482	28,455
MOTOR VEHICLE TRANSPORTATION COMPANIES		289,182	286,869		110,268	110,158	399,450	397,027
PRIVATE CAR COMPANIES					1,854,127	1,852,271	1,854,127	1,852,271
TOTALS		27,912,734	27,689,432		167,713,392	167,545,680	195,626,128	195,235,112
SKAMANIA	98.9			92.5				
A T & T COMMUNICATIONS OF THE PACIFIC NW INC		170,447	168,572		239,890	221,898	410,337	390,470
BERNERT BARGE LINES INC					100,714	93,165	100,714	93,165
BERNERT LOG TOWAGE INC					12,500	11,564	12,500	11,564
BERNERT TOWBOAT CO					90,000	83,253	90,000	83,253
BURLINGTON NORTHERN RAILROAD CO		8,619,652	8,524,836		1,477,127	1,366,343	10,096,779	9,891,179
GENERAL TELEPHONE CO OF THE NORTHWEST INC		114,467	113,208		863,588	798,819	978,055	912,027
KNAPPTON CORP		258,400	255,558		583,250	521,008	821,650	776,566
LEWIS RIVER TELEPHONE CO INC					2,534	2,344	2,534	2,344
NORTHWEST NATURAL GAS CO		2,500	2,473		513,848	475,309	516,348	477,782
NORTHWEST PIPELINE CORP		17,728	17,531		1,872,729	1,732,273	1,890,455	1,749,804
PACIFIC NORTHWEST BELL TELEPHONE CO		1,500	1,484		160,068	148,063	161,568	149,547
PACIFIC POWER & LIGHT CO		3,807,494	3,765,611		38,847,214	35,933,673	42,654,708	39,699,284
UNION PACIFIC RAILROAD CO		8,361	8,269		11,786	10,902	20,147	19,171
UNITED TELEPHONE CO OF THE NORTHWEST		137,470	135,968		3,217,086	2,975,804	3,354,465	3,111,672
WASHINGTON WATER POWER CO - GAS		3,500	3,462		82,659	76,460	86,159	79,922
WESTERN UNION TELEGRAPH CO					439	406	439	406
PRIVATE CAR COMPANIES					1,129,536	1,044,822	1,129,536	1,044,822
TOTALS		13,141,426	12,996,872		49,184,968	45,496,108	62,326,394	58,492,978

TABLE 44, Cont.
RECAPITULATION BY COUNTY

U85CP RECAPITULATION OF PUBLIC UTILITY COMPANIES BY COUNTIES -- STATE OF WASHINGTON, YEAR-1986

COUNTY / NAME OF COMPANY	REAL-PROPERTY RATIO	REAL-PROPERTY ACTUAL	REAL-PROPERTY EQUALIZED	PERSONAL-PROPERTY RATIO	PERSONAL-PROPERTY ACTUAL	PERSONAL-PROPERTY EQUALIZED	TOTAL-REAL-AND-PERSONAL ACTUAL	TOTAL-REAL-AND-PERSONAL EQUALIZED
SNOHOMISH	96.9			96.4				
A T & T - INTERSTATE DIVISION					159,847	154,093	159,847	154,093
A T & T COMMUNICATIONS OF THE PACIFIC NW INC		145,350	140,844		101,870	98,202	247,220	239,046
BURLINGTON NORTHERN RAILROAD CO		21,930,594	21,250,747		3,788,125	3,651,753	25,718,719	24,902,500
CASCADE NATURAL GAS CORP		5,100	4,942		865,214	834,067	870,314	839,009
DELTA AIR LINES INC					27,988	26,981	27,988	26,981
G T E SPRINT COMMUNICATIONS CO					8,865,714	8,546,548	8,865,714	8,546,548
GENERAL TELEPHONE CO OF THE NORTHWEST INC		49,121,939	47,601,095		284,261,151	274,027,749	333,385,090	321,628,844
INTERSTATE MOBILEPHONE CO					2,833,700	2,731,685	2,833,700	2,731,685
KNAPPTON MARITIME CORP †					322,715	311,097	322,715	311,097
METHOW AVIATION INC					10,650	10,267	10,650	10,267
NORTHWEST PIPELINE CORP		1,345,593	1,303,830		8,669,418	8,357,319	10,015,011	9,661,198
OLYMPIC PIPE LINE CO		258,674	250,656		10,567,609	10,187,176	10,826,283	10,437,832
PACIFIC NORTHWEST BELL TELEPHONE CO		394,995	382,750		1,275,251	1,229,344	1,670,246	1,612,094
PUGET SOUND POWER & LIGHT CO		894,974	867,231		4,862,743	4,687,682	5,757,717	5,554,913
SEATTLE SMSA LTD PARTNERSHIP		284,037	275,232		662,686	638,829	946,723	914,061
UNITED AIR LINES INC					217,805	209,964	217,805	209,964
WASHINGTON NATURAL GAS CO		884,438	857,021		22,228,309	21,428,088	23,112,747	22,285,109
WESTERN UNION TELEGRAPH CO					174,438	168,158	174,438	168,158
MOTOR VEHICLE TRANSPORTATION COMPANIES		553,110	535,964		360,616	347,634	913,726	883,598
PRIVATE CAR COMPANIES					3,340,137	3,219,893	3,340,137	3,219,893
TOTALS		75,820,804	73,470,361		351,595,986	340,866,529	429,416,790	414,336,890
SPOKANE	94.8			95.3				
A T & T - INTERSTATE DIVISION					6,403,507	6,102,543	6,403,507	6,102,543
A T & T COMMUNICATIONS OF THE PACIFIC NW INC		3,405,137	3,228,070		12,982,036	12,371,880	16,387,173	15,599,950
ALASKA AIRLINES INC					1,619,617	1,543,495	1,619,617	1,543,495
AMERICAN NETWORK INC					6,836	6,515	6,836	6,515
AMERICAN TELEPHONE EXCHANGE					370,000	352,610	370,000	352,610
BURLINGTON NORTHERN RAILROAD CO		30,999,409	29,387,439		5,871,846	5,595,868	36,871,255	34,983,307
CALIFORNIA AIR CHARTER					24,949	23,776	24,949	23,776
CHEVRON PIPE LINE CO		33,644	31,895		1,235,998	1,177,906	1,269,642	1,209,801
COMNET INC (AMER TELESAV)					1,870,000	1,782,110	1,870,000	1,782,110
DELTA AIR LINES INC					58,439	55,692	58,439	55,692
EMERY AIR FREIGHT CORP					166,717	158,881	166,717	158,881
EVERGREEN INTERNATIONAL AIRLINES INC					4,141	3,946	4,141	3,946
FEDERAL EXPRESS CORP					702,662	669,637	702,662	669,637
FRONTIER AIRLINES INC					2,002,386	1,908,274	2,002,386	1,908,274
GENERAL TELEPHONE CO OF THE NORTHWEST INC		335,148	317,720		1,942,464	1,851,168	2,277,612	2,168,888
GREAT AMERICAN AIRWAYS INC					25,965	24,745	25,965	24,745
HORIZON AIR INDUSTRIES INC					962,656	917,411	962,656	917,411
INLAND POWER & LIGHT CO		2,321,906	2,201,062		18,307,622	17,447,163	20,631,528	19,650,225
KOOTENAI ELECTRIC COOP INC					100,000	95,300	100,000	95,300
NORTHWEST AIRLINES INC					7,613,090	7,255,275	7,613,090	7,255,275
NORTHWEST PIPELINE CORP		303,464	344,504		1,877,880	1,789,820	2,241,344	2,134,184
PACIFIC GAS TRANSMISSION CO		3,121,236	2,958,931		25,624,739	24,420,377	28,745,975	27,379,308
PACIFIC NORTHWEST BELL TELEPHONE CO		14,260,175	13,518,648		159,277,168	151,791,142	173,537,343	165,309,788
PACIFIC SOUTHWEST AIRLINES					2,860,072	2,725,649	2,860,072	2,725,649
SALAIR INC					387,231	369,031	387,231	369,031
SPOKANE INTERNATIONAL RAILROAD CO		6,800,399	6,455,310		210,598	200,700	7,010,997	6,656,010
SUN WORLD INTL AIRWAYS					762,000	726,186	762,000	726,186
TELEPHONE UTILITIES OF WASH INC		1,491,892	1,414,313		9,344,483	8,905,289	10,836,375	10,319,602
UNION PACIFIC RAILROAD CO		5,115,200	4,849,269		1,113,578	1,061,240	6,228,778	5,910,449
UNITED AIR LINES INC					2,670,106	2,544,611	2,670,106	2,544,611
WASHINGTON WATER POWER CO - GAS		63,102	60,769		25,554,090	24,353,047	25,618,192	24,413,816
WASHINGTON WATER POWER CO ELECTRIC		32,326,609	30,847,609		121,015,484	115,327,755	153,344,183	145,975,364
WESTERN AIR LINES INC					3,468,096	3,305,095	3,468,096	3,305,095
WESTERN UNION TELEGRAPH CO		39,000	36,972		470,521	448,405	509,521	485,377
X-I COMMUNICATIONS INC					220,000	209,660	220,000	209,660
YELLOWSTONE PIPE LINE CO		490,874	471,037		2,002,215	1,908,110	2,499,089	2,379,147
MOTOR VEHICLE TRANSPORTATION COMPANIES		4,919,563	4,663,736		764,979	729,023	5,684,542	5,392,759
PRIVATE CAR COMPANIES					8,632,954	8,227,207	8,632,954	8,227,207
TOTALS		106,106,848	100,589,292		428,527,125	408,386,342	534,633,973	508,975,634
STEVENS	95.6			100.0				
BURLINGTON NORTHERN RAILROAD CO		6,300,965	6,023,723		1,101,249	1,101,249	7,402,214	7,124,972
INLAND POWER & LIGHT CO		113,335	108,348		2,936,052	2,936,052	3,049,387	3,044,400
PACIFIC NORTHWEST BELL TELEPHONE CO		550,851	526,613		9,062,098	9,062,098	9,612,949	9,588,711
TELEPHONE UTILITIES OF WASH INC		267,477	255,708		5,684,752	5,684,752	5,952,229	5,940,460
UNITED AIR LINES INC					9,222	9,222	9,222	9,222
WASHINGTON WATER POWER CO - GAS		3,210	3,069		4,357,790	4,357,790	4,361,000	4,360,859
WASHINGTON WATER POWER CO ELECTRIC		1,362,914	1,302,966		123,275,774	123,275,774	124,638,708	124,578,740
WESTERN UNION TELEGRAPH CO					1,189	1,189	1,189	1,189
MOTOR VEHICLE TRANSPORTATION COMPANIES		42,836	40,951		27,344	27,344	70,180	68,295
PRIVATE CAR COMPANIES					2,762,504	2,762,504	2,762,504	2,762,504
TOTALS		8,641,588	8,261,378		149,217,974	149,217,974	157,859,582	157,479,352

TABLE 44, Cont.
RECAPITULATION BY COUNTY

USSCP RECAPITULATION OF PUBLIC UTILITY COMPANIES BY COUNTIES -- STATE OF WASHINGTON, YEAR-1986

COUNTY NAME OF COMPANY	REAL-PROPERTY RATIO	REAL-PROPERTY ACTUAL	REAL-PROPERTY EQUALIZED	PERSONAL-PROPERTY RATIO	PERSONAL-PROPERTY ACTUAL	PERSONAL-PROPERTY EQUALIZED	TOTAL-REAL-AND-PERSONAL ACTUAL	TOTAL-REAL-AND-PERSONAL EQUALIZED
THURSTON	91.8			96.9				
A T & T COMMUNICATIONS OF THE PACIFIC NW INC		116,909	107,322		275,745	267,197	392,654	374,519
BURLINGTON NORTHERN RAILROAD CO		10,490,022	9,629,839		1,509,302	1,462,513	11,999,324	11,092,352
CHEHALIS WESTERN RAILROAD CO		2,668,151	2,449,362		1,086,347	1,052,669	3,754,498	3,502,031
CITY OF EUGENE WATER & ELECTRIC BOARD					3,440	3,333	3,440	3,333
DELTA AIR LINES INC					8,440	8,178	8,440	8,178
M C I TELECOMMUNICATIONS CORP		40,000	36,720		72,500	70,253	112,500	106,973
NORTHWEST PIPELINE CORP		23,975	22,009		1,620,543	1,570,304	1,644,518	1,592,313
OLYMPIC PIPE LINE CO		527,690	484,420		2,526,951	2,448,617	3,054,641	2,933,037
PACIFIC NORTHWEST BELL TELEPHONE CO		6,155,563	5,650,807		75,694,578	73,348,043	81,850,141	78,998,850
PACIFIC POWER & LIGHT CO		29,366	26,958		4,190,503	4,060,598	4,219,869	4,087,556
PORTLAND GENERAL ELECTRIC CO		1,546	1,419		301,491	292,145	303,037	293,564
PUGET SOUND POWER & LIGHT CO		5,147,160	4,725,096		82,622,038	80,060,752	87,769,198	84,785,848
TANNER ELECTRIC COOP					139,394	135,073	139,394	135,073
TELEPHONE UTILITIES OF WASH INC					4,470	4,331	4,470	4,331
UNION PACIFIC RAILROAD CO		582,309	534,559		942,485	913,268	1,524,794	1,447,827
UNITED AIR LINES INC					70,699	68,507	70,699	68,507
WASHINGTON NATURAL GAS CO		527,606	484,341		11,479,469	11,123,605	12,007,075	11,607,946
WASHINGTON WATER POWER CO ELECTRIC		9,273	8,513		1,375,834	1,333,184	1,385,107	1,341,697
WESTERN UNION TELEGRAPH CO					52,216	50,597	52,216	50,597
YELM TELEPHONE CO INC		476,906	437,800		3,354,419	3,250,431	3,831,325	3,688,231
MOTOR VEHICLE TRANSPORTATION COMPANIES		649,063	595,840		112,874	109,375	761,937	705,215
PRIVATE CAR COMPANIES					5,823,821	5,643,285	5,823,821	5,643,285
TOTALS		27,445,539	25,195,005		193,267,559	187,276,258	220,713,098	212,471,263
WAHKIAKUM	83.7			72.8				
KNAPPTON CORP		1,000	837		797,198	580,361	798,198	581,198
PACIFIC NORTHWEST BELL TELEPHONE CO		36,935	30,915		850,135	618,898	887,070	649,813
TELEPHONE UTILITIES OF WASH INC		41,103	34,403		354,921	258,382	396,024	292,785
WESTERN TRANSPORTATION CO		16,200	13,559		709,253	516,336	725,453	529,895
WESTERN WAHKIAKUM COUNTY TELEPHONE CO		252,150	211,050		504,448	367,239	756,598	578,289
TOTALS		347,388	290,764		3,215,955	2,341,216	3,563,343	2,631,980
WALLA WALLA	94.6			88.2				
A T & T COMMUNICATIONS OF THE PACIFIC NW INC		51,738	48,944		171,603	151,354	223,341	200,298
BERNERT BARGE LINES INC					50,357	44,414	50,357	44,414
BURLINGTON NORTHERN RAILROAD CO		5,169,119	4,889,988		1,568,944	1,383,806	6,738,063	6,273,794
CASCADE NATURAL GAS CORP		935,667	885,142		4,318,747	3,809,134	5,254,414	4,694,276
CHEVRON PIPE LINE CO		7,314	6,919		797,428	703,332	804,742	710,251
COLUMBIA MARINE LINES INC					240,962	212,529	240,962	212,529
COLUMBIA RURAL ELECTRIC ASSOC INC		4,300	4,067		4,055,997	3,577,388	4,060,297	3,581,455
DELTA AIR LINES INC					15,867	13,995	15,867	13,995
HORIZON AIR INDUSTRIES INC					187,416	165,301	187,416	165,301
INLAND POWER & LIGHT CO					70,403	62,095	70,403	62,095
INLAND TELEPHONE CO		18,667	17,659		166,828	147,142	185,495	164,801
KNAPPTON CORP					74,937	66,094	74,937	66,094
NORTHWEST PIPELINE CORP		23,589	22,315		30,636	27,021	54,225	49,336
PACIFIC GAS TRANSMISSION CO		1,605,697	1,518,989		25,306,204	22,320,072	26,911,901	23,839,061
PACIFIC NORTHWEST BELL TELEPHONE CO		1,908,639	1,805,573		23,255,203	20,511,089	25,163,842	22,316,662
PACIFIC POWER & LIGHT CO		856,608	810,353		25,803,873	22,759,013	26,660,481	23,569,366
SHAVER TRANSPORTATION CO					446,970	394,227	446,970	394,227
TIDEWATER BARGE LINES INC					1,170,731	1,032,584	1,170,731	1,032,584
UNION PACIFIC RAILROAD CO		8,826,112	8,349,502		1,726,029	1,522,356	10,552,141	9,871,858
UNITED AIR LINES INC					35,569	31,372	35,569	31,372
WESTERN UNION TELEGRAPH CO					45,893	40,478	45,893	40,478
MOTOR VEHICLE TRANSPORTATION COMPANIES		70,264	66,470		28,120	24,802	98,384	91,272
PRIVATE CAR COMPANIES					6,453,068	5,691,603	6,453,068	5,691,603
TOTALS		19,477,714	18,425,921		96,021,785	84,691,201	115,499,499	103,117,122
WHATCOM	100.0			99.9				
A T & T - INTERSTATE DIVISION					277,806	277,528	277,806	277,528
A T & T COMMUNICATIONS OF THE PACIFIC NW INC		145,511	145,511		447,116	446,669	592,627	592,180
BURLINGTON NORTHERN RAILROAD CO		9,027,571	9,027,571		1,317,005	1,315,690	10,344,576	10,343,261
CASCADE NATURAL GAS CORP		814,204	814,204		14,903,332	14,888,428	15,717,536	15,702,632
CONTINENTAL TELEPHONE CO OF THE NORTHWEST IN		2,495,079	2,495,079		23,012,710	22,989,693	25,507,789	25,484,772
DELTA AIR LINES INC					24,233	24,209	24,233	24,209
FEDERAL EXPRESS CORP					42,066	42,024	42,066	42,024
KNAPPTON MARITIME CORP					156,815	156,658	156,815	156,658
NORTHWEST PIPELINE CORP		1,377,578	1,377,578		11,398,757	11,387,360	12,776,335	12,764,938
OLYMPIC PIPE LINE CO		1,282,946	1,282,946		3,526,881	3,523,355	4,809,827	4,806,301
PACIFIC NORTHWEST BELL TELEPHONE CO		1,542,690	1,542,690		34,729,372	34,694,644	36,272,062	36,237,334
PACIFIC SOUTHWEST AIRLINES					713,697	712,983	713,697	712,983
PUGET SOUND POWER & LIGHT CO		9,468,097	9,468,097		119,005,350	118,886,344	128,473,447	128,354,441
SAN JUAN AIR SERVICES INC					740,567	739,826	740,567	739,826
TRANS MOUNTAIN OIL PIPE LINE CORP		1,961,580	1,961,580		2,692,388	2,689,696	4,653,968	4,651,276
UNITED AIR LINES INC					22,395	22,373	22,395	22,373
WESTERN UNION TELEGRAPH CO					66,760	66,693	66,760	66,693
MOTOR VEHICLE TRANSPORTATION COMPANIES		896,521	896,521		723,863	723,140	1,620,384	1,619,661
PRIVATE CAR COMPANIES					2,000,509	1,998,510	2,000,509	1,998,510
TOTALS		29,011,777	29,011,777		215,801,622	215,585,823	244,813,399	244,597,600

TABLE 44, Cont.
RECAPITULATION BY COUNTY

U85CP RECAPITULATION OF PUBLIC UTILITY COMPANIES BY COUNTIES -- STATE OF WASHINGTON, YEAR-1986

COUNTY / NAME OF COMPANY	REAL-PROPERTY RATIO	REAL-PROPERTY ACTUAL	REAL-PROPERTY EQUALIZED	PERSONAL-PROPERTY RATIO	PERSONAL-PROPERTY ACTUAL	PERSONAL-PROPERTY EQUALIZED	TOTAL-REAL-AND-PERSONAL ACTUAL	TOTAL-REAL-AND-PERSONAL EQUALIZED
WHITMAN	81.9			100.0				
A T & T - INTERSTATE DIVISION		244,375	200,143		481,310	481,310	725,685	681,453
BERNERT BARGE LINES INC					50,357	50,357	50,357	50,357
BIG BEND ELECTRIC COOP INC					12,024	12,024	12,024	12,024
BURLINGTON NORTHERN RAILROAD CO		5,596,713	4,583,708		1,789,732	1,789,732	7,386,445	6,373,440
CAMAS PRAIRIE RAILROAD					67,898	67,898	67,898	67,898
CLEARWATER POWER CO					243,436	243,436	243,436	243,436
COLUMBIA MARINE LINES INC					196,712	196,712	196,712	196,712
GENERAL TELEPHONE CO OF THE NORTHWEST INC		2,165,934	1,773,899		22,344,168	22,344,168	24,510,102	24,118,067
HORIZON AIR INDUSTRIES INC					455,738	455,738	455,738	455,738
INLAND POWER & LIGHT CO		158,427	129,753		3,507,465	3,507,465	3,665,892	3,637,218
INLAND TELEPHONE CO		150,284	123,083		919,778	919,778	1,070,062	1,042,861
KNAPPTON CORP					863,812	863,812	863,812	863,812
NORTHWEST PIPELINE CORP		18,949	15,520		1,498,131	1,498,131	1,517,080	1,513,651
PACIFIC GAS TRANSMISSION CO		40,511	33,178		32,237,763	32,237,763	32,278,274	32,270,941
PACIFIC NORTHWEST BELL TELEPHONE CO		480,369	393,423		3,164,822	3,164,822	3,645,191	3,558,245
PIONEER TELEPHONE CO		250,811	205,414		2,124,015	2,124,015	2,374,826	2,329,429
SHAVER TRANSPORTATION CO					39,950	39,950	39,950	39,950
TELEPHONE UTILITIES OF WASH INC					22,559	22,559	22,559	22,559
TIDEWATER BARGE LINES INC					3,175,906	3,175,906	3,175,906	3,175,906
UNION PACIFIC RAILROAD CO		12,469,500	10,212,524		2,423,190	2,423,190	14,892,690	12,635,714
UNITED AIR LINES INC					48,304	48,304	48,304	48,304
WASHINGTON WATER POWER CO - GAS		15,540	12,727		2,114,103	2,114,103	2,129,643	2,126,830
WASHINGTON WATER POWER CO ELECTRIC		1,782,212	1,459,630		26,605,351	26,605,351	28,387,563	28,064,981
WESTERN UNION TELEGRAPH CO					5,440	5,440	5,440	5,440
MOTOR VEHICLE TRANSPORTATION COMPANIES		368,841	302,081		35,896	35,896	404,737	337,977
PRIVATE CAR COMPANIES					9,030,640	9,030,640	9,030,640	9,030,640
TOTALS		23,742,466	19,445,083		113,458,500	113,458,500	137,200,966	132,903,583
YAKIMA	97.9			97.9				
A T & T - INTERSTATE DIVISION					3,675,963	3,598,767	3,675,963	3,598,767
A T & T COMMUNICATIONS OF THE PACIFIC NW INC		1,682,652	1,647,316		8,551,004	8,371,433	10,233,656	10,018,749
BENTON RURAL ELECTRIC ASSOC INC		103,348	101,178		4,971,376	4,866,977	5,074,724	4,968,155
BURLINGTON NORTHERN RAILROAD CO		11,583,298	11,340,051		1,959,827	1,918,671	13,543,125	13,258,722
CASCADE NATURAL GAS CORP		1,364,924	1,336,262		13,457,014	13,174,416	14,821,938	14,510,678
CONTINENTAL TELEPHONE CO OF THE NORTHWEST IN		21,502	21,050		1,434,079	1,403,963	1,455,581	1,425,013
DELTA AIR LINES INC					13,954	13,661	13,954	13,661
ELLENSBURG TELEPHONE CO		430,572	421,530		4,340,352	4,249,205	4,770,924	4,670,735
EXECULINES INC					100,000	97,900	100,000	97,900
FEDERAL EXPRESS CORP					2,559	2,505	2,559	2,505
GREAT AMERICAN AIRWAYS INC					9,384	9,187	9,384	9,187
HAWAIIAN AIRLINES INC					3,447	3,375	3,447	3,375
HORIZON AIR INDUSTRIES INC					1,468,886	1,438,039	1,468,886	1,438,039
NORTHWEST PIPELINE CORP		98,027	95,969		1,741,260	1,704,692	1,839,287	1,800,661
PACIFIC NORTHWEST BELL TELEPHONE CO		3,336,881	3,266,806		42,410,864	41,520,232	45,747,745	44,787,038
PACIFIC POWER & LIGHT CO		2,114,866	2,070,454		78,321,171	76,676,430	80,436,037	78,746,884
PACIFIC SOUTHWEST AIRLINES					222,701	218,024	222,701	218,024
UNION PACIFIC RAILROAD CO		2,222,702	2,176,023		462,093	452,388	2,684,795	2,628,411
UNITED AIR LINES INC					109,341	107,045	109,341	107,045
UNITED TELEPHONE CO OF THE NORTHWEST		1,259,434	1,232,986		21,080,704	20,638,010	22,340,138	21,870,996
WESTERN UNION TELEGRAPH CO					107,259	105,007	107,259	105,007
MOTOR VEHICLE TRANSPORTATION COMPANIES		1,069,132	1,046,680		151,401	148,224	1,220,533	1,194,904
PRIVATE CAR COMPANIES					3,622,746	3,546,667	3,622,746	3,546,667
TOTALS		25,287,338	24,756,305		188,217,385	184,264,818	213,504,723	209,021,123
STATEWIDE TOTAL		1,249,129,714	1,193,605,609		5,931,495,185	5,786,214,945	7,180,624,899	6,979,820,554